

## MASTER SUBSCRIPTION AND SERVICES AGREEMENT

THIS MASTER SUBSCRIPTION AND SERVICES AGREEMENT GOVERNS THE CUSTOMER'S USE AND AVAILMENT OF SERVICES PROVIDED BY PILLARTAX CONSULTANCY PRIVATE LIMITED (HEREINAFTER "EAZYFILING"). IT CONSTITUTES A BINDING AGREEMENT BETWEEN EAZYFILING AND THE CUSTOMER.

BY (1) EXECUTING AN ORDER FORM THAT REFERENCES THIS AGREEMENT OR (2) CLICKING A BOX INDICATING ACCEPTANCE OF THIS AGREEMENT OR (3) USING THE SERVICES, THE CUSTOMER AGREES TO THE TERMS OF THIS AGREEMENT. IF THE INDIVIDUAL ACCEPTING THIS AGREEMENT IS ACCEPTING ON BEHALF OF A COMPANY OR OTHER LEGAL ENTITY, SUCH INDIVIDUAL REPRESENTS THAT THEY HAVE THE AUTHORITY TO BIND SUCH ENTITY AND ITS AFFILIATES TO THESE TERMS AND CONDITIONS, IN WHICH CASE THE TERM "CUSTOMER" SHALL REFER TO SUCH ENTITY AND ITS AFFILIATES. IF THE INDIVIDUAL ACCEPTING THIS AGREEMENT DOES NOT HAVE SUCH AUTHORITY, OR DOES NOT AGREE WITH THESE TERMS AND CONDITIONS, SUCH INDIVIDUAL MUST NOT ACCEPT THIS AGREEMENT AND SHALL NOT AVAIL THE SERVICES.

### 1. DEFINITIONS

1.1. "**Affiliate**" shall mean, in relation to any person:

- i. if that person is an individual, any person who is a relative of such person;
- ii. and if that person (the "**Subject Person**") is other than a natural person, any other person that, either directly or indirectly through one or more intermediate persons, controls, is controlled by or is under common control with the Subject Person. "**Control**" means the power to direct the management or policies of a person directly or indirectly, whether through the ownership of over fifty percent (50%) of the voting power of such person, or through the power to appoint over half of the members of the board of directors or similar governing body of such person or through any other arrangements.

And the words "**Controls**" or "**Controlled by**" or "**Controlling**" shall be construed accordingly.

1.2. "**Agreement**" means this Master Subscription and Services Agreement, any Order Form, addenda, exhibits and supplements thereto.

1.3. "**Anti-Bribery Law**" means the Indian Prevention of Corruption Act 1988 ("**PCA**"), the US Foreign Corrupt Practices Act of 1977 ("**FCPA**") and the UK Bribery Act 2010 ("**UKBA**") and shall include any Applicable Laws that relate to the bribery or corruption, in each case as amended, re-enacted or replaced from time to time.

1.4. "**Applicable Law**" means any Indian law, statute, rule, regulation, order, circular, decree, directive, judgment, decision, or other similar mandate of India's central, national, state, or local governmental authority having competent jurisdiction over, or application to, a party or subject matter in question.

1.5. "**Assisted Services**" means services in relation to tax filing management and assistance thereto.

1.6. "**Associated Person**" means a Person (including any director, officer, employee, agent or other intermediary) who performs services for or on behalf of that Person or who holds shares of capital stock, partnership interests, limited liability company membership interests and units, shares,

interest and other participations in that Person (in each case when performing such services or acting in such capacity).

1.7. **“Customer Data”** means any content, materials, documents, data and information submitted by or for the Customer including any data generated, derived, processed, stored or transmitted thereof.

1.8. **“Customer”** means in the case of an individual accepting this Agreement on his or her own behalf, such individual, or in the case of an individual accepting this Agreement on behalf of a company or other legal entity, the company or other legal entity for which such individual is accepting this Agreement, and Affiliates of that company or entity (for so long as they remain Affiliates). It includes users of the Services.

1.9. **“Money Laundering Laws”** means the Indian Prevention of Money Laundering Act, 2002 and all applicable anti-money laundering statutes of all jurisdictions, including, without limitation, Indian and U.S. anti-money laundering laws, the rules and regulations thereunder and any related or similar rules, regulations or guidelines, issued, administered or enforced by any governmental or regulatory agency.

1.10. **“OFAC”** means the Office of Foreign Assets Control of the Department of the Treasury of the United States of America.

1.11. **“OFAC Regulations”** rules, regulations, guidelines of the OFAC.

1.12. **“Order Form”** means an ordering document or online order specifying the Services to be provided hereunder that is entered into between the Customer and Eazyfiling, including any renewals, addenda, exhibits and supplements thereto. By entering into an Order Form hereunder, an Affiliate, if utilising the Services, agrees to be bound by the terms of this agreement as if it were an original party hereto.

1.13. **“Party”** means either Eazyfiling and the Customer, as the context may require and the term “Parties” refers collectively to Eazyfiling and the Customer.

1.14. **“Services”** means the Services to be provided by Eazyfiling to the Customer which is more particularly detailed in Order Form.

1.15. **“Vendor Data”** means any content, materials, documents, data and information submitted by or for each of the vendors of the Customer including any data generated, derived, processed, stored or transmitted thereof for the provision of the Services.

## **2. EAZYFILING’S RESPONSIBILITIES**

2.1. **Provision of Services:** Subject to terms of the Agreement and receipt of the applicable charges, Eazyfiling will provide the Services to the Customer pursuant to the scope of Services set out in the Order Form

2.2. **Protection of Customer Data:** Eazyfiling will maintain appropriate administrative, physical, and technical safeguards for protection of the security, confidentiality, and integrity of Customer Data to prevent unauthorized access to Customer Data.

### 3. USE OF SERVICES

3.1. **Subscriptions:** Subject to the terms of the Agreement and payment of charges, Eazyfiling grants the Customer, a limited, non-exclusive, non-transferable right to access the Services for the term stated in the applicable Order Form.

3.2. **Usage Limits:** Services are subject to usage limits specified in Order Form. If the Customer exceeds a contractual usage limit or if the Customer uses the Services beyond the term of the Order Form and, or this agreement, the Customer will execute an Order Form for additional quantities of the applicable Services promptly upon Eazyfiling's request, and/or pay additional amounts for excess usage in accordance with the "Invoicing and Payment" section below.

3.3. **Customer Responsibilities:** The Customer shall (a) be responsible for compliance with the Agreement, (b) be responsible for the accuracy and legality of the Customer Data, the means by which the Customer acquired the Customer Data, the Customer's use of the Customer Data and Vendor Data (if being provided) with the Services, (c) prevent unauthorized access to or use of Services and notify Eazyfiling promptly of any such unauthorized access or use and (d) be responsible for all activities that occur under its usernames, passwords or accounts or as a result of the Customer's access to the Services and agrees that Eazyfiling is not responsible for any harm caused by users, including individuals who were not authorized to have access to the Services but who were able to gain access from the Customer's user credentials.

3.4. **Usage Restrictions:** The Customer shall not (a) make any Service available to anyone other than the Customer or its authorised users, or use any Service for the benefit of anyone other than the Customer or its Affiliates, unless expressly stated otherwise in an Order Form, (b) sell, resell, rent, license, sublicense, distribute, make available, any Service, or include any Service in a service bureau or outsourcing offering, (c) interfere with or disrupt the integrity or performance of any Service or third-party data contained therein, (d) permit direct or indirect access to or use of any Services in a way that circumvents a contractual usage limit, or use any Services to access or use any of Eazyfiling intellectual property except as permitted under the Agreement, (e) modify, copy, or create derivative works based on a Service or any part, feature, function or user interface thereof, (f) disassemble, reverse engineer, reproduce, distribute, republish or decompile a Subscription Service.

3.5. The Customer's use of Services shall be subject to terms and conditions of use and privacy policy as updated from time to time by Eazyfiling.

3.6. The timelines for the provision of the Services, if any, shall be as specifically set out in Order Form. Unless the timelines are expressly agreed in the Order Form, Eazyfiling shall not be under an obligation to adhere to any specific timelines for provision of Services. Under no circumstance the Customer shall claim for a refund of the charges or seek a waiver of its payment obligations on account of delay in provision of Services.

### 4. ASSISTED SERVICES

The following terms shall additionally govern provision and use of Assisted Services as when purchased by the Customer otherwise this clause shall not be applicable to the Parties.

4.1. Customer shall ensure that all the information provided for availing Assisted Services is (a) provided promptly, (b) true, (c) accurate and (d) complete.

4.2. Customer acknowledges and agrees that (a) the scope of services set out in the Order Form is comprehensive and complete, (b) the Assisted Services including deliverables, if any, are provided solely for the benefit of the Customer, (c) it shall not disclose the deliverables or extend the benefit of the Assisted Services to anyone else, (d) it shall be solely responsible for maintenance, custody and archival of the statutory books of accounts, other registers and records, (e) it shall assist with error summary generated after validation checks, (f) it shall notify Eazyfiling promptly of any change in the nature of its business or any information provided to Eazyfiling, (g) it shall assign competent personnel to coordinate with and provide requisite information to Eazyfiling, (h) Eazyfiling shall follow the positions and rates adopted by the Customer, however such adoption shall not be considered as Eazyfiling's acceptance or validation or correctness of the positions adopted by the Customer, (i) Eazyfiling will rely on the information or documents or data provided by the Customer and the Customer shall be solely responsible for any consequences that may arise from delay in provision of such information or any incompleteness or inaccuracy in the information provided, (j) Eazyfiling does not provide tax, legal or accounting advice and Eazyfiling's services are not intended to provide, and should not be relied on for, tax, legal or accounting advice, and Eazyfiling disclaims all liabilities that may arise thereof

4.3. Assisted Services rendered by Eazyfiling, directly by itself or through any of its employees or third parties, shall specifically exclude (a) deposit or payment of tax liability payable by the Customer, or engage in offsetting of liability on the Customer's behalf, (b) verifying the authenticity, accuracy or completeness of the information provided by the Customer, (c) issuance of any chartered accountant's certificate with respect to tax or other related returns, audits or information, (d) any services prohibited to be provided by a company under Applicable Law including the Chartered Accountants Act or under the applicable rules, regulations, guidelines and code of ethics of Institute of Chartered Accountants of India, (e) providing any audit, assurance or certification services including that are required to be provided exclusively by a chartered accountant or cost accountant, (f) representing the Customer or rendering any dispute resolution or litigation services before any statutory, tax or regulatory authorities or in any form or manner, (g) expression of any opinion or views as to the manner in which any regulatory, government or judicial authority in India or elsewhere in the world interprets or addresses any issues in relation to the Assisted Services, (h) identification of matters that need consultation or advice or recommendation from a professional consultant or counsel, (i) attestation including digital attestation of any document on behalf of the Customer, (j) verification of harmonized system of nomenclature codes or similar codes provided by the Customer, (k) determining any ineligible input tax credit under the relevant legislation, (l) filing of any tax returns using the Customer's digital signing certificate and (m) obtaining regulatory or GSTN approvals on the Customer's behalf.

4.4. Nothing herein shall be construed to mean that Eazyfiling warrants or undertakes that the statutory, government authorities, judicial or quasi-judicial bodies will concede or ratify the Assisted Services. Eazyfiling will not be responsible for any notices, claims, queries, clarifications, inconsistencies that may be notified by any authority or otherwise. Eazyfiling will not be responsible to address any legal matters or questions of law.

4.5. Eazyfiling may use external consultants, each of which is a separate and independent legal entity, to provide Assisted Services.

4.6. This clause 4 will be applicable only if the Assisted Services are being utilised by the Customer otherwise, this clause shall not be applicable on the Parties.

## **5. RIGHTS AND OBLIGATION OF THE CUSTOMER**

5.1. The Customer agrees to comply with its obligations as set out in the Agreement, including the customer dependencies referred to in the Order Form and the following general obligations to: (a) provide with such information, co-operation, assistance, facilities, networks, or systems and resources as may be required to perform the Services; (b) act reasonably and in good faith in connection with the Agreement and provide prompt attention to any matter raised by Eazyfiling relating to Customer's obligations and/or the performance of the Services; (c) be responsible for its commercial decisions and to take into account any restrictions on the scope of Services work and all other factors of which the Customer and its other advisers are, or should be, aware; (d) implement reasonable and appropriate business continuity and disaster recovery measures to mitigate against any reasonably foreseeable risks; (e) ensure that all equipment and software that it makes available or provides will be free of computer viruses, spyware and other malware and will comply with their specifications; (f) maintain and be responsible for its own data and software back-up and associated restoration measures; (g) retain risk in, and title to, any hardware, software and other materials that Customer provides or makes available; (h) ensure that Eazyfiling, its personnel and its third party service providers, have all necessary rights and permissions to use any hardware, software and other materials provided or to be provided by the Customer for the purposes of the Agreement; and (i) obtain prior written consent before sharing any Customer Data and Vendor Data, if being shared.

5.2. Eazyfiling's ability to perform its obligations is dependent on Customer fulfilling its obligations and, on any assumptions, set out in the Agreement or communicated by the Customer, being correct. To the extent that Customer does not fulfil its obligations under the Agreement or the agreed assumptions are, or become incorrect, then (without prejudice to our rights and remedies): (a) Eazyfiling shall be entitled to charge the Customer for its resources assigned to performing the Services even if not utilized, together with any additional charges which Eazyfiling incurs; (b) Eazyfiling may, at its sole and absolute discretion change the specification or scope of the Services or any agreed milestone dates and timetables; (c) Eazyfiling may revise the charges and the Customer agrees to accept changes to them; and (d) Eazyfiling shall be relieved of its obligations to the extent that it is prevented from fulfilling them in accordance with the Agreement.

## **6. CHARGES AND PAYMENT**

6.1. **Charges:** The Customer shall pay the charges specified in Order Form. Except as otherwise specified herein or in an Order Form, (a) charges are based on the Services and subscriptions purchased and not on actual usage, unless specified otherwise in the Order Form and (b) payment obligations are non- cancellable, and charges paid are non-refundable.

6.2. **Invoicing and Payment:** Unless otherwise stated in the Order Form, all charges will be invoiced in advance and are payable within seven (7) days from the invoice date. The Customer shall be responsible for providing complete and accurate billing and contact information to Eazyfiling and notifying Eazyfiling of any changes to such information.

6.3. Unless otherwise stated in the Order Form, all invoices will be sent via email to the Customer's

email address registered with Eazyfiling.

6.4. Notwithstanding anything to the contrary, the Customer agrees that it shall not withhold any payments to be made to Eazyfiling or seek a waiver of its payment obligations, for any reason whatsoever.

6.5. If any invoiced amount is not received by Eazyfiling within the due date, then without limiting Eazyfiling's rights or remedies, Eazyfiling may levy interest at the rate of 2% of the outstanding balance per month.

6.6. **Suspension of Service:** If any invoiced amount owed by the Customer under this or any other agreement between the Parties (including a Party's Affiliate) is thirty (30) days or more overdue, Eazyfiling may, suspend Services until such amounts are paid in full, provided that, Eazyfiling will give the Customer at least ten (10) days prior notice that its account is overdue before suspending services to the Customer.

6.7. **Taxes:** Eazyfiling's charges do not include any taxes. The Customer shall be responsible for paying all taxes associated with its purchases hereunder.

## 7. PROPRIETARY RIGHTS

7.1. The Customer owns all of Customer's Data and all intellectual property related to Customer's Data. Notwithstanding anything to the contrary contained herein, the Customer during the term of the Agreement hereby agrees, covenants, consents and grants Eazyfiling, its Affiliates, and its third-party service providers, all the rights to host, use, process, analyse, derive, store, display and transmit Customer Data and Vendor Data, if being shared for providing the Services in accordance with the Agreement and to retain Customer Data and Vendor Data in combination with other Eazyfiling customers' data.

7.2. Subject to the limited rights expressly granted hereunder, Eazyfiling shall retain all right, title and interest in and to the Services and all technology utilized by Eazyfiling to provide the Services, including any and all patents, copyrights, trademarks, trade names, trade secrets and other intellectual property rights relating to, embodied by, or incorporated in any of the foregoing including any updates, upgrades, enhancements, modifications or improvements made to, or derivatives of, the Services. If the Customer provides Eazyfiling with any feedback regarding any Services, Eazyfiling may use all such feedback and Customer Data without restriction to improve its Services. No rights are granted to the Customer hereunder other than as expressly set forth herein.

7.3. **Use of Customer materials:** The Customer hereby grants the right to Eazyfiling, its personnel and its third party service providers to use any documentation or materials including systems, methodologies, tools, software, reports, correspondence and advice supplied or made available by or on behalf of the Customer.

7.4. **Third party items:** Where the Customer is responsible for providing third party items including software or hard-ware, the Customer shall obtain all necessary licenses and consents for the Customer, Eazyfiling, its personnel and its third party service provider to use such items for the purposes of the Agreement.

7.5. **Know how:** Notwithstanding anything to the contrary, Eazyfiling retains the right to use all know-how and residual knowledge obtained in connection with the Services and nothing in the Agreement shall prevent Eazyfiling from using any know-how, methodologies, ideas or concepts acquired before or during the performance of the Services, for any purpose.

## 8. CONFIDENTIALITY

The Parties shall endeavour to protect Confidential Information. In the context of the relationship under the Agreement, each Party ("**Disclosing Party**") may disclose to the other Party ("**Receiving Party**") certain confidential information that has been marked "confidential" or with words of similar meaning, at the time of disclosure by such Party ("**Confidential Information**"). Either Party's Confidential Information shall deem to include, without limitation, the pricing of Services, business proposals, technical documentation, integration methodologies, technical data, methods, processes, know-how and inventions. Confidential Information shall not include information that Receiving Party can show: (a) was already lawfully known to, or independently developed by, Receiving Party without access to, or use of, Confidential Information, (b) was received by Receiving Party from any third party without restrictions, (c) is publicly and generally available, free of confidentiality restrictions; or (d) is required to be disclosed by law, regulation or is requested in the context of a law enforcement investigation.

## 9. REPRESENTATIONS, WARRANTIES AND DISCLAIMERS

9.1. Each Party represents and warrants that: (a) it is duly organized under Applicable Law and has sufficient authority to enter into the Agreement, (b) the person entering into the Agreement is authorized to sign the Agreement on behalf of such Party, (c) the execution, delivery and performance under the Agreement does not conflict with any contractual obligations such Party has to any third party, or violate or conflict with its organizational or constitutional documents, and (d) it has obtained required consents and corporate approvals and other consents as required under Applicable Law for the execution and performance of the Agreement have been obtained, and such approvals, consents continue in force, and (e) it is duly authorised to conduct its business under Applicable Laws.

9.2. The Customer represents and warrants that : (a) all information which has been given by the Customer (including any Customer Data and/or Vendor Data) to Eazyfiling with respect to the Customer is true, accurate and complete in all respects, the Customer has obtained prior written consent for submitting such data including any Customer Data and/or Vendor Data and the Customer shall provide evidence of having obtained such written consent if requested by Eazyfiling (b) it shall maintain, all rights, privileges and licenses as required to allow Eazyfiling, its Affiliates and its third-party service providers to compile, use, store, process, analyse, derive and retain the Customer Data and/or Vendor Data (if being provided), (c) it shall pay the charges set out under applicable Order Form in a timely manner and in accordance with the terms of the Agreement, (d) it has reviewed the Services of Eazyfiling and that its purchase and use of the Services shall not be in breach of Applicable Laws, (e) the execution, delivery and performance of the Agreement by the Customer shall not constitute a violation of Applicable Law, and (f) the Customer has not and nor any Associated Persons or former Associated Persons has, directly or indirectly:

i. violated or is in violation of Money Laundering Laws, Anti-Bribery Laws, or OFAC Regulations and other applicable anti-corruption Laws; or

ii. made, offered or promised to make, or authorized the payment or giving of money, or anything else of value, to any (i) executive, official, employee or person acting in an official capacity for or on behalf of a government department, government agency or a government-controlled entity or a public international organization (e.g., the International Monetary Fund or the World Bank), or (ii) political party or official thereof, or candidate for political office (each of the foregoing a **“Government Official”**), or (iii) any other person, while knowing that all or some portion of the money or value will be offered, given or promised to a government official for the purposes of obtaining or retaining business or securing any improper advantage or in other circumstances when such offer, payment or promise would be unlawful; or been subject to any investigation by any Governmental Authorities or regulators with regard to any actual or alleged breach of any relevant anti-corruption law. Provided that in the case of former Associated Persons such action took place whilst the former Associated Person was an Associated Person.

9.3. To the extent applicable, neither the Customer nor any of its current or former Associated Persons is or has been the subject of any investigation, inquiry or litigation, administrative or enforcement proceedings by any Governmental Authority or any customer regarding any offence or alleged offence under Anti-Bribery Laws or Money Laundering Laws, and no notice has been received that such investigation, inquiry or proceedings have been threatened or are pending, and there are no circumstances likely to give rise to any such investigation, inquiry or proceedings.

9.4. To the extent applicable, the Customer is not (i) currently identified on the Specially Designated Nationals and Blocked Persons List maintained by the OFAC and/or on any other similar list maintained by OFAC or any other U.S. governmental agency pursuant to any authorising statute, executive order or regulation; and (ii) a Person with whom a citizen of the United States is prohibited to engage in transactions by any trade embargo, economic sanction, or other prohibition of United States law, regulation, or executive order of the President of the United States.

9.5. To the extent applicable, the Customer has not nor had any affiliate or their respective directors, officers, managers, employees, its independent contractors, representatives or agents violated the provisions of the Anti Bribery Laws or Money Laundering Laws.

9.6. The Customer represents, covenants and warrants that it shall not provide any data, information or document which pertains to individuals, entities, natural persons or any other data subjects outside the territorial jurisdiction of India to Eazyfiling. It shall use the Services only within the territory of India and keep all data pertaining to the Services only in servers within India and shall not transfer any tax related data for processing outside India under any circumstances.

9.7. The Customer further represents and warrants that it shall not intentionally use the Services in connection with activities relating: -

(a) to terrorism (example: the end-users documents made available to terrorists or terrorist organizations), purchase of ammunition, corruption (by means of identity theft or for transactions not approved by customers/ end-users), money laundering (by means of identity theft or for transactions not approved by customers/ end-users), financial crime, tax evasion (using the documents of customers/end-users for tax evasion by means of identity theft), breach of customer/end-user's rights in data (use of data other than for the purpose approved by the customer/end-users or identity theft), fraud (fraudulently using the end-user documents for any the purpose other than the purpose approved by the client or for enrolling the customers/end-users for



the products/transactions not approved by the customers/ end-users or for defrauding the end-users/ customers).

(b) Customer shall immediately notify Eazyfiling in writing, no later than 24 hours, from Customer's knowledge of the breach of this subclause.

(c) In case of violation/breach of this warranty by Customer, Eazyfiling shall be entitled to immediately discontinue/ deactivate the Services immediately and/or terminate the Agreement without requirement of any prior notice.

9.8. Except as expressly provided herein, the Customer accepts the Services "as is" and acknowledges that Eazyfiling makes no other warranty of any kind whether express, implied, statutory or otherwise, and disclaims all implied and statutory warranties, including, but not limited to, any implied warranty of merchantability, fitness for a particular purpose.

9.9. The Customer accepts that Clear Compass is intended for indicative informational purposes only and does not constitute legal, regulatory, or professional advice. Eazyfiling disclaims all implied and statutory warranties, including, but not limited to, any implied warranty of accuracy, completeness, suitability, or that it shall be error-free or omission-free. The Customer is solely responsible for verifying its compliance requirements and consulting qualified advisors as needed.

9.10. The Customer acknowledges and agrees that Eazyfiling does not control the transfer of data over communications facilities, including the internet, and that the Services may be subject to limitations, delays, and other problems inherent in the use of such communications facilities. Eazyfiling shall not be responsible for any delays, delivery failures, or other damage resulting from such problems.

9.11. The Parties agree that Eazyfiling shall not be responsible for any issues related to the performance, operation or security of the Services that arise from Customer's applications or any third-party applications. Notwithstanding anything contained herein, parties agree that the Services may contain information and data sourced from third-party service providers and such information and data is the sole responsibility of the Person that makes it available. Eazyfiling does not make any representation or warranty regarding the reliability, accuracy, completeness, authenticity, merchantability, correctness, or usefulness of the information and data, third-party applications or services, and disclaims all liabilities arising from or related to the information and data, third party applications or services.

9.12. For any breach of the Services, in addition to rights that are available under the law, the Customer's remedy and Eazyfiling's entire liability shall be the correction of the deficient services that caused the breach of warranty, or, if Eazyfiling cannot substantially correct the deficiency in a commercially reasonable manner, Customer may choose to end the deficient services.

## **10. INDEMNIFICATION**

Notwithstanding anything contained in the Agreement, the Customer shall defend, indemnify and hold harmless Eazyfiling (and its affiliates, officers, directors and employees) upon demand from and against any and all damages, actions, proceedings, claims (including third party claims), demands, costs, losses, liabilities, and expenses (including court costs and reasonable attorneys' legal fees) in

connection with, arising out of, or in relation to (i) breach or non-compliance of its obligations or representations or warranties; (ii) gross negligence, fraud, wilful misconduct; (iii) any breach of Clause 3.4; and (iv) any violation of Applicable Laws governing the Services and products or their sale solely attributable to the Customer.

## **11. LIMITATION OF LIABILITY**

11.1. In no event, either Party, its directors, officers, employees, affiliates or agents, shall be liable for any consequential, indirect, special, incidental or punitive damages, or any loss of profits, revenue, data, or data use, arising out of, or relating to, the services or the arrangements between the parties.

11.2. Notwithstanding anything contained in the Agreement but subject to Clause 11.1, the cumulative maximum liability of Eazyfiling, its directors, officers, employees, affiliates, or agents, whether in contract, tort, damages, indemnification claims, or negligence, by statute or otherwise, including arising out of the work, deliverables, or services covered by this Agreement, and regardless of the theory of liability, shall be limited to payment of incurred and suffered direct damages only and shall in no event exceed twenty-five percent of the charges received by Eazyfiling from the Customer. Provided, however, that in no event shall any indemnification claim be made against Eazyfiling after 12 months from the expiration or termination of the Agreement, whichever is earlier.

## **12. TERM AND TERMINATION**

12.1. **Term:** This agreement commences on the date set out in the Order Form, and shall remain in force until such time an Order Form is subsisting between the Parties or all the Services hereunder have expired or the Services have been rendered under the Order Form. This agreement shall govern all Order Forms executed between the Parties. The term of each subscription will renew as per the Order Form executed between the Parties. The renewal of the Services shall be per the Order Form.

12.2. **Termination:** Eazyfiling may terminate this agreement (a) if the Customer commits a breach of any of the terms and conditions of this agreement, which if capable of cure or remedy, is not cured or remedied by the Customer, within a period of thirty (30) days from the date of issue of notice by Eazyfiling informing the Customer of such breach, or (b) by providing thirty (30) days prior written notice to the Customer in the event of non-payment of an invoiced amount within the applicable due date which shall constitute a material breach of this agreement. Additionally, Eazyfiling may terminate this agreement forthwith in the event (a) Eazyfiling or the Customer is restricted, prohibited or constrained under Applicable Law from continuing to provide or avail Services respectively, under this agreement, (b) the Customer acts in violation of Applicable Law, (c) the Customer is adjudicated bankrupt, or if a receiver or a trustee is appointed for it or for a substantial portion of its assets, or if any assignment for the benefit of its creditors is made and such adjudication appointment or assignment is not set aside within 90 (ninety) days, or liquidation proceedings are initiated either voluntarily or compulsorily against the Customer.

12.3. **Effects of Termination:** Upon any termination or expiration of this agreement, Eazyfiling will cease to provide the Services and all outstanding charges due under an Order Form shall be required to be paid immediately. All charges due under an Order Form are non-cancellable and non-refundable.

12.4. Customer agrees and consents that Eazyfiling may refer to it as a customer of Eazyfiling in its communications and marketing materials, including by displaying the Customer's name and logo on Eazyfiling's website and other marketing materials.

### 13. GENERAL PROVISIONS

13.1. Eazyfiling may use third-party service providers, including application service providers, hosting service providers and system integrators for rendering Services.

13.2. A Party shall be excused from performance hereunder of its obligations (excluding any payment obligation), without any liability, to the extent that performance is prevented, delayed or obstructed by circumstances beyond its reasonable control. Such circumstances may be including but not limited to an act of God, act of government, flood, fire, earthquake, civil unrest, act of terror, strike or other labor problem, Internet service provider failure delay, denial of service attack, a virus attack on a Party's system leading to disruption, emergency maintenance upgrades or government restrictions (including the denial or cancellation of any licenses).

13.3. Eazyfiling shall have no responsibility or liability in relation to failure of any activity, if such activity may have been initiated by a third party or by the Customer itself, and that has failed or delayed on account of the process of authentication and acceptance of taxpayer/s data by GST System or otherwise, including but not limited to, failure or delay as a result of, network or connectivity failure, device or application failure, GST's System's failure, possible down time at GST System's end or any other technical or non-technical error of any nature, whether foreseen or unforeseen at the time of entering into this Agreement.

13.4. Eazyfiling reserves the right to modify, change, and/or add any feature of the software and any of its services offered in line with changing regulations, technological developments, and/or to improve user experience.

13.5. Eazyfiling shall have no responsibility or liability in relation to failure of any activity, if such activity may have been initiated by Eazyfiling, any third party or by the Customer itself, and that has failed or delayed on account of any act or omission of the financial institutions, banks, non-banking financial companies, trade receivables discounting system platform ("**TReDS Platform**"), the process of authentication and acceptance of data by such third parties, including but not limited to, failure or delay as a result of, network or connectivity failure, device or application failure, TReDS Platform failure, possible down time at TReDS Platform or any other technical or non-technical error of any nature, whether foreseen or unforeseen at the time of entering into this Agreement. This clause will be applicable only if the invoice discounting platform is being utilised by the Customer otherwise, this clause shall not be applicable to the Parties.

13.6. The Customer agrees and undertakes that, during the Term and for a period of one year thereafter, it shall not, directly or indirectly, either individually or otherwise, solicit or induce, attempt to solicit or induce, divert, hire, retain (including as a consultant) any employee, officer, agent, director, contractor, business partner or such other persons of Eazyfiling ("**Eazyfiling Personnel**") or any former Eazyfiling Personnel engaged with Eazyfiling in the preceding twelve months.

13.7. The Customer agrees and undertakes that, during the Term and for a period of one year

thereafter, it shall not, directly or indirectly, either individually or otherwise, solicit or induce, attempt to solicit or induce, divert any customer of Eazyfiling, for provision of services which are same, similar or competes with (whole or in part), the Services.

**13.8. Planned Downtime:** Eazyfiling may shut down the Services to perform planned maintenance or to upgrade the Services. To the extent possible and reasonable, Eazyfiling shall provide at least 48 hours of notice for such downtime. For the avoidance of doubt, planned downtime will exclude any emergency maintenance undertaken by Eazyfiling which shall be endeavoured to be undertaken during the non-business hours during weekends.

**13.9. Entire Agreement and Order of Precedence:** This Agreement represents the entire agreement between the Parties regarding the subject matter hereof and supersedes and prevails over any and all other agreements between the Parties including any Customer's vendor registration form, policies, code of conducts, guidelines, whether written or oral, whether executed prior to or subsequent to this agreement and/or Order Form, whether or not contrary to this agreement and/or Order Form, regarding the subject matter hereof. For clarity, the provisions of this agreement supersedes and prevails over any earlier or incidental or any subsequent non-disclosure or confidentiality agreements, purchase orders, Customer's vendor registration form, policies, code of conducts, guidelines or any other Customer documentation (excluding Order Form). In the event of any conflict or inconsistency among the following documents, the order of precedence shall be: (1) the applicable Order Form, (2) this agreement and (3) Terms of Use and Privacy Policy.

**13.10. Relationship:** The Parties are independent contractors. This Agreement does not create a partnership, franchise, joint venture, agency, fiduciary or employment relationship between the Parties.

**13.11. Waiver:** No failure or delay by either Party in exercising any right under the Agreement will constitute a waiver of that right.

**13.12. Severability:** If any provision of this Agreement is held by a court of competent jurisdiction to be contrary to law, the provision will be deemed null and void, and the remaining provisions of this Agreement will remain in effect.

**13.13. Assignment:** The Customer shall not assign any of its rights and obligations under the Agreement without the prior written consent of Eazyfiling. Eazyfiling may assign or novate any or all of its rights and obligations under the Agreement or any part thereof including but not limited to the right to payments, to any of its Affiliates and successors in order to exercise any of the rights or perform any of the obligations under the Agreement.

**13.14. Governing Law and Jurisdiction:** The Agreement shall be governed by and construed in accordance with the laws of India, without regard to conflict of law principles. The courts, tribunals, councils, forums and other dispute resolution bodies at New Delhi, India shall have the exclusive jurisdiction to adjudicate upon any or all disputes arising out of or in connection with the Agreement. Notice: The Customer shall direct notices under the Agreement to the following address. Attn: Legal Department, PILLARTAX CONSULATNCY PRIVATE LIMITED (aka Eazyfiling), 3rd FLOOR,BUSINESS AVENUE, 305,B-12&B-12A,GOVINDMARG, Raja Park Colony, Jaipur, Jaipur, Rajasthan, India, 302004 EMAIL ID: Sanjaychrd935@gmail.com

13.15. **Survival:** Unless otherwise provided for, Clause 1 (*Definitions*), Clause 6 (*Charges and Payment*), Clause 7 (*Proprietary Rights*), Clause 9 (*Representations, Warranties and Disclaimers*), Clause 10 (*Indemnification*), Clause 11 (*Limitation of Liability*), Clause 12 (*Term and Termination*) and 13 (*General Provisions*) shall survive termination or expiration of the Agreement.