

Attention:

Dear Sir/ Madam,

Thank you for choosing Ernst & Young LLP (we or EY) to perform professional services (the

The attached Statement of Work describes the scope of the services, our fees and additional arrangements. The services will be subject to the terms and conditions of this letter together with its attachments, i.e., the *General terms and conditions*, the applicable *Statement of work* and any other *appendices* (together as the agreement).

If you have any questions about any of these materials, please feel free to contact us at [support@eydigitaltaxadvisor.com](mailto:support@eydigitaltaxadvisor.com).

Yours sincerely,

Ernst & Young LLP

## Enclosures

- ▶ Copy of this letter with all appendices
- ▶ Appendix **A**: Statement of work
- ▶ Appendix **B**: General terms and conditions
- ▶ Appendix **C**: Statement of subscription plans opted with their respective fee. (On demand – Please write to [support@eydigitaltaxadvisor.com](mailto:support@eydigitaltaxadvisor.com))

I hereby confirm my agreement to these arrangements.

Signed on:

## **Appendix A: Statement of work**

### Scope of services to be covered under EY Digital Tax Advisor

Ernst & Young LLP (EY) through its web-based platform, EY Digital Tax Advisor, shall provide an access to its knowledge base consisting of questions and answers pertaining to the following Indian tax and regulatory legislations:

- The Income-tax Act, 1961
- Indian indirect tax legislations:
  - Goods and Services Tax which include:
    - The Central Goods and Services Tax Act, 2017
    - The State Goods and Services Tax Act, 2017
    - The Integrated Goods and Services Tax Act, 2017
    - The Union Territory Goods and Services Tax Act, 2017
  - The Customs Act, 1962
  - The Central Excise Act, 1944
  - The Finance Act, 1994 (Service Tax)
- The Special Economic Zone Act, 2005
- The Foreign Exchange Management Act, 1999

The responses to the queries will be shown after you enter the keywords it in the search bar.

### Fee model

The subscription fee for the services will be as per the details mentioned on your registered email address.

### Free trial period

You are entitled to a free trial period of 15 days which shall be activated within 24 hours of signing this online engagement letter.

### Subscription period

On completion of the free trial period of 15 days, you will be notified to activate the subscription to the platform on your registered email address. The subscription fee will be charged as per the pre-authorization details provided by you. If you choose to cancel the subscription within the free trial period, you will not be charged any amount.

### Subscription renewal

Your subscription will be auto-renewed after completion of your existing subscription period. In case you choose to cancel your subscription, your account will not be auto-renewed after the completion of the existing subscription period.

## **Scope limitations**

1. The scope of our services would be restricted to the specific legislations mentioned in the scope.
2. Responses will be based on the law as it stood at the time it was uploaded. The responses available on the knowledge base of the platform would be periodically updated and will have a reference to the last updated date for your information. If there is any change in the above-mentioned laws, including a change having a retrospective effect in the provisions, the responses will be re-evaluated in light of the changes. You are advised to peruse the knowledge base periodically.
3. In the responses, we may indicate areas of risk and possible exposure to challenge by relevant tax/regulatory authorities and the means by which such risks may be mitigated. Inevitably, it is neither possible to guarantee that the tax/regulatory authorities will not challenge our interpretation of the relevant law nor it guarantees the outcome of such a challenge, if raised.
4. The responses available on the knowledge base of the platform have been prepared based on the evolving tax and regulatory legislations and jurisprudence.
5. The responses available on the knowledge base of the platform will need to be evaluated in the light of a specific fact pattern, if any mentioned therein and therefore the said response may not be entirely applicable to you or any different fact pattern.
6. The responses available cannot substitute professional advice and hence you are advised to seek specific professional assistance for the specific fact pattern that suits you.

## **Additional terms and conditions**

1. The terms of usage shall be governed by this document as well as the information provided on the platform.
2. Matters that may be construed as enabling/aiding/abetting tax avoidance or tax evasion would not be provided through the platform. Also, responses which involve fact sensitive analysis/or which involves interpretation of law requiring opinion on the issue where more than one view could be possible are not available on the EY Digital Tax Advisor knowledge base.
3. The responses can be retrieved from the platform. In case they are downloaded or printed or reproduced in any form through unauthorized means, we reserve the right to take appropriate action including, but not limited to, blocking such an authorized access and initiating legal action.
4. The login credentials and ability to access the knowledge base responses on the platform are solely for the legal entity who has subscribed to the platform. In case other person attempts to access the platform in an unauthorized manner, we reserve the right to take appropriate action, including but not limited to, blocking such an authorized access and initiating legal action. Further, we will not be responsible in any manner for the advice obtained in an unauthorized manner.
5. You will receive login credentials upon completing the registration process on the platform. You are responsible for maintaining the confidentiality of the password and account and are fully responsible for all activities that occur under your password or account. You must agree to (a) immediately notify platform of any unauthorized use of your password or account or in case of any other breach of security, and (b) ensure that you log out from your account at the end of each session. The platform cannot and will not be liable for any loss or damage arising from your failure to comply with these conditions.
6. The content originator is solely responsible for posting the content publicly and transmitting it privately. This includes all information, data, text, software, music, sound, photographs, graphics, video, messages, tags, or other content. This means that you, and not Platform, are entirely responsible for all Content that you upload, post, email, transmit or otherwise post on the Platform.
7. You agree not to:
  - Upload, post, email, transmit, or otherwise make any content that you do not have a right to make available under any law or under contractual or fiduciary relationships (such as inside

- information, proprietary and confidential information learned or disclosed as part of employment relationships or under non-disclosure agreements).
- Upload, post, email, transmit, or otherwise make any content that infringes any patent, trademark, trade secret, copyright or other proprietary rights (rights) of any party.
  - Upload, post, email, transmit, or otherwise make any material that contains software viruses, or any other computer codes, files or programs designed to interrupt, destroy, or limit the functionality of any computer software or hardware or telecommunications equipment.
  - Disrupt the normal flow of dialogue, or otherwise act in a manner that negatively affects another users' ability to use the platform.
  - Interfere with or disrupt the platform, servers or networks connected to the platform, or disobey any requirements, procedures, policies or regulations of networks connected to it, including using any device, software or routine to bypass our robot exclusion headers.
8. You agree to comply with all the local rules regarding online conduct and acceptable content. The use of platform for transfer, posting and uploading of software, technology and other technical data may be subject to the export and import laws of India and other countries. You agree to comply with all the applicable export and import laws and regulations. In particular, you represent and warrant that you: (a) are not a prohibited party identified on any government export exclusion list or not a member of a government of any other export-prohibited countries as identified in applicable export and import laws and regulations; (b) will not transfer software, technology and other technical data via the platform to export-prohibited parties or countries; (c) will not use the platform for military, nuclear, missile, chemical or biological weaponry that may violation lead to of the US export laws; and (d) will not transfer, upload, or post any software, technology or other technical data via the platform that may violate the export or import laws of the US or other applicable law.
9. You agree not to reproduce, duplicate, copy, sell, trade, resell or exploit for any commercial purposes, any portion or use of, or access to the platform, including the advices received and the login credentials of the platform. If this happens, then we reserve the right to take appropriate action including, but not limited to, blocking such authorized access and initiating a legal action.
10. EY, the other EY firms and our respective service providers may process client information obtained in connection with the services performed for you, for benchmarking, research, thought leadership and related purposes, and also to enhance the services we provide to you and other clients, provided that we do not identify you or any individuals related to you, or otherwise make reference to you, in connection with these matters. In all such matters, we will comply with the applicable law and professional obligations.

## **Appendix B – General terms and conditions**

### **Our relationship with you**

1. We will perform the Services using reasonable skill and care.
2. We are a member of the global network of Ernst & Young firms (“**EY Firms**”), each of which is a separate legal entity.
3. We will provide the Services to you as an independent contractor and not as your employee, agent, partner or joint venturer. Neither you nor we have any right, power or authority to bind the other.
4. We may subcontract portions of the Services to other EY Firms, as well as to other service providers, who may deal with you directly. Nevertheless, we alone will be responsible to you for the Reports (as defined in Section 11), the performance of the Services, and our other obligations under this Agreement.
5. We will not assume any management responsibilities in connection with the Services. We will not be responsible for the use or implementation of the output of the Services.

### **Your Responsibilities**

6. You shall assign a qualified person to oversee the Services. You are responsible for all management decisions relating to the Services, the use or implementation of the output of the Services and for determining whether the Services are appropriate for your purposes.
7. You shall provide (or cause others to provide) to us, promptly, the information, resources and assistance (including access to records, systems, premises and people) that we reasonably require to perform the Services.
8. To the best of your knowledge, all information provided by you or on your behalf (“**Client Information**”) will be accurate and complete in all material respects. The provision of Client Information to us will not infringe any copyright or other third-party rights.
9. We will rely on Client Information made available to us and, unless we expressly agree otherwise, will have no responsibility to evaluate or verify it.
10. You shall be responsible for your personnel’s compliance with your obligations under this Agreement.

### **Our Reports**

11. Any information, advice, recommendations or other content of any reports, presentations or other communications we provide under this Agreement (“**Reports**”), other than Client Information, are for your internal use only (consistent with the purpose of the particular Services) including your board of directors, your audit committee, or your statutory auditors.
12. You may not disclose a Report (or any portion or summary of a Report) externally (including to your affiliates), or refer to us or to any other EY Firm in connection with the Services, except:



(a) to your lawyers (subject to these disclosure restrictions), who may review it only in connection with the Services,

(b) to the extent, and for the purposes, required by law (and you will promptly notify us of such legal requirement to the extent you are permitted to do so),

(c) to other persons (including your affiliates) with our prior written consent, who may use it only as we have specified in our consent, or

(d) to the extent it contains Tax Advice, as set forth in Section 13.

If you are permitted to disclose a Report (or a portion thereof), you shall not alter, edit or modify it from the form we provided.

An “affiliate” of an entity (for the purpose of this Agreement) shall mean an entity or individual that controls, is controlled by, or is under common control with, the first entity, and “control” means the ability to direct the policies or operations of an entity, whether by contract, ownership of equity interests, or otherwise.

13. You may disclose to anyone a Report (or any portion thereof) solely to the extent that it relates to tax matters, including tax advice, tax opinions, tax returns, or the tax treatment or tax structure of any transaction to which the Services relate (“**Tax Advice**”). With the exception of tax authorities, you shall inform those to whom you disclose Tax Advice that they may not rely on it for any purpose without our prior written consent.
14. You may incorporate into documents that you intend to use our summaries, calculations or tables based on Client Information contained in a Report, but not our recommendations, conclusions or findings. You must assume sole responsibility for the contents of those documents and you must not externally refer to us or any other EY Firm in connection with them.
15. You may not rely on any draft Report. We shall not be required to update any final Report for circumstances of which we become aware, or events occurring, after its delivery.

### **Limitations**

16. You (and any others for whom Services are provided) may not recover from us, in contract or tort, under statute or otherwise, any amount with respect to loss of profit, data or goodwill, or any other consequential, incidental, indirect, punitive or special damages in connection with claims arising out of this Agreement or otherwise relating to the Services, whether or not the likelihood of such loss or damage was contemplated.
17. You (and any others for whom Services are provided) may not recover from us, in contract or tort, under statute or otherwise, aggregate damages in excess of the fees actually paid for the Services that directly caused the loss in connection with claims arising out of this Agreement or otherwise relating to the Services.

18. If we are liable to you (or to any others for whom Services are provided) under this Agreement or otherwise in connection with the Services, for loss or damage to which any other persons have also contributed, our liability to you shall be several, and not joint, with such others, and shall be limited to our fair share of that total loss or damage, based on our contribution to the loss and damage relative to the others' contributions. No exclusion or limitation on the liability of other responsible persons imposed or agreed at any time shall affect any assessment of our proportionate liability hereunder, nor shall settlement of or difficulty enforcing any claim, or the death, dissolution or insolvency of any such other responsible persons or their ceasing to be liable for the loss or damage or any portion thereof, affect any such assessment.
19. You shall make any claim relating to the Services or otherwise under this Agreement no later than three years after discovery of the cause of action in relation to such claim.
20. The limitations in Sections 17 and 19 will not apply to losses or damages caused by our fraud or to the extent prohibited by applicable law or professional regulations.
21. You may not make a claim or bring proceedings relating to the Services or otherwise under this Agreement against any other EY Firm or our or its subcontractors, members, shareholders, directors, officers, partners, principals or employees ("**EY Persons**"). You shall make any claim or bring proceedings only against us.

### **Indemnity**

22. To the fullest extent permitted by applicable law and professional regulations, you shall indemnify us, the other EY Firms and the EY Persons against all claims by third parties (including your affiliates) and resulting liabilities, losses, damages, costs and expenses (including reasonable external and internal legal costs) arising out of the third party's use of or reliance on any Report (including Tax Advice) disclosed to it by or through you or at your request. You shall have no obligation hereunder to the extent that we have specifically authorized, in writing, the third party's reliance on the Report.

### **Intellectual Property Rights**

23. We may use data, software, designs, utilities, tools, models, systems and other methodologies and know-how ("**Materials**") that we own in performing the Services. Notwithstanding the delivery of any Reports, we retain all intellectual property rights in the Materials (including any improvements or knowledge developed while performing the Services), and in any working papers that we compile and retain in connection with the Services (but not Client Information reflected in them).
24. Upon payment for the Services, you may use any Materials included in the Reports, as well as the Reports themselves as permitted by this Agreement.

### **Confidentiality**

25. Except as otherwise permitted by this Agreement, neither of us may disclose to third parties the contents of this Agreement or any information (other than Tax Advice) provided by or on behalf

of the other that ought reasonably to be treated as confidential and/or proprietary. Either of us may, however, disclose such information to the extent that it:

- (a) is or becomes public other than through a breach of this Agreement,
  - (b) is subsequently received by the recipient from a third party who, to the recipient's knowledge, owes no obligation of confidentiality to the disclosing party with respect to that information,
  - (c) was known to the recipient at the time of disclosure or is thereafter created independently,
  - (d) is disclosed as necessary to enforce the recipient's rights under this Agreement, or
  - (e) must be disclosed under applicable law, legal process or professional regulations.
26. Either of us may use electronic media to correspond or transmit information and such use will not in itself constitute a breach of any confidentiality obligations under this Agreement.
27. Subject to applicable law, we may provide Client Information to other EY Firms, EY Persons and external service providers of EY, other EY Firms, or EY Persons ("Service Providers") who may collect, use, transfer, store or otherwise process it (collectively 'Process') in various jurisdictions in which they operate for purposes related to:
- 1) The provision of the Services
  - 2) Complying with regulatory, and legal obligations to which we are subject;
  - 3) Conflict checking;
  - 4) For risk management and quality reviews; and for
  - 5) Our internal financial accounting, information technology and other administrative support services (collectively 'Processing Purposes'). We shall be responsible for maintaining the confidentiality of Client Information regardless of by whom such Information is Processed on our behalf.
28. With respect to any Services, if U.S. Securities and Exchange Commission auditor independence regulations apply to the relationship between you or any of your associated entities and any EY Firm, you represent, to the best of your knowledge, as of the date of this Agreement, that neither you nor any of your affiliates has agreed, either orally or in writing, with any other advisor to restrict your ability to disclose to anyone the tax treatment or tax structure of any transaction to which the Services relate. An agreement of this kind could impair an EY Firm's independence as to your audit or that of any of your affiliates or require specific tax disclosures as to those restrictions. Accordingly, you agree that the impact of any such agreement is your responsibility.

### **Data Protection**

29. For the Processing Purposes referred to in Section 27 above, we and other EY Firms, EY Persons and Service Providers may Process Client Information relating to identified or identifiable natural persons ("Personal Data") in various jurisdictions in which they operate (EY office locations are listed at [www.ey.com](http://www.ey.com)) The transfer of Personal Data within the EY network

is subject to EY Binding Corporate Rules policies (listed at [www.ey.com/bcr](http://www.ey.com/bcr)). We will Process Personal Data in accordance with data protection requirements under applicable law and professional regulations. We will require any Service Provider that Processes Personal Data on our behalf to adhere to such requirements. For Services where we act as processor processing Personal Data on your behalf, appropriate data processing terms will be included in this Agreement or applicable Statement of Work.

30. You warrant that you have the authority to provide Personal Data to us in connection with the performance of the Services and that any Personal Data provided to us has been Processed in accordance with applicable law.

### **Fees and Expenses Generally**

31. You shall pay our professional fees and specific expenses in connection with the Services as detailed in the applicable Statement of Work. You shall also reimburse us for other reasonable expenses incurred in performing the Services. Our fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs imposed in respect of the Services, all of which you shall pay (other than taxes imposed on our income generally).
32. We may charge additional professional fees if events beyond our control (including your acts or omissions) affect our ability to perform the Services as originally planned or if you ask us to perform additional tasks.
33. If we are required by applicable law, legal process or government action to produce information or personnel as witnesses with respect to the Services or this Agreement, you shall reimburse us for any professional time and expenses (including reasonable external and internal legal costs) incurred to respond to the request, unless we are a party to the proceeding or the subject of the investigation.

### **Force Majeure**

34. (i) Neither you nor we shall be liable for breach of this Agreement (other than payment obligations) caused by circumstances beyond your or our reasonable control.
- (ii) To the extent that the provision of the Services is impacted by a pandemic (including COVID-19) and any reasonable concerns or measures taken to protect the health and safety interests of either Party's personnel, the Parties will work together to amend the Agreement to provide for the Services to be delivered in an appropriate manner, including any resulting modifications with respect to the timelines, location, or manner of the delivery of Services.
- (iii) Where EY Personnel are required to be present at Client's premises, EY will use reasonable efforts to provide the Services on-site at [Client] offices, provided that, in light of a pandemic the parties agree to cooperate to allow for remote working and/or an extended timeframe to the extent (i) any government or similar entity implements restrictions that may interfere with provision of onsite Services; (ii) either party implements voluntary limitations on travel or meetings that could interfere with provision of onsite Services, or (iii) an EY resource determines that he or she is unable or unwilling to travel in light of a pandemic-related risk.

### **Term and Termination**

35. This Agreement applies to the Services whenever performed (including before the date of this Agreement).
36. This Agreement shall terminate on the completion of the Services. Either of us may terminate it, or any particular Services, earlier upon fifteen days' prior written notice to the other. In addition, we may terminate this Agreement, or any particular Services, immediately upon written notice to you if we reasonably determine that we can no longer provide the Services in accordance with applicable law or professional obligations.
37. You shall pay us for all work-in-progress, Services already performed, and expenses incurred by us up to and including the effective date of the termination of this Agreement.
38. Our respective confidentiality obligations under this Agreement shall continue for a period of three years following the termination of this Agreement. The other provisions of this Agreement that give either of us rights or obligations beyond its termination shall continue indefinitely following the termination of this Agreement.

### **Governing Law and Dispute Resolution**

39. This Agreement shall be governed by, and construed in accordance with, the laws of India.
40. Any dispute relating this Agreement or any non-contractual matters of obligations arising out of this Agreement or the services shall be subject to the exclusive jurisdiction of the New Delhi courts, to which each of us agrees to submit for this purpose.

### **Miscellaneous**

41. This Agreement constitutes the entire agreement between us as to the Services and the other matters it covers, and supersedes all prior agreements, understandings and representations with respect thereto, including any confidentiality agreements previously delivered.
42. Both of us may execute this Agreement (including Statements of Work), as well as any modifications to it by electronic means and each of us may sign a different copy of the same document. Both of us must agree in writing to modify this Agreement or any Statement of Work hereunder.
43. Each of us represents that the person signing this Agreement and any Statement of Work hereunder on its behalf is expressly authorized to execute them and to bind each of us to their terms.

You represent that your affiliates and any others for whom Services are performed shall be bound by the terms of this Agreement and the applicable Statement of Work.

- 44. You agree that we and the other EY Firms may, subject to professional obligations, act for other clients, including your competitors.
- 45. Neither of us may assign any of our rights, obligations or claims under this Agreement.
- 46. If any provision of this Agreement (in whole or part) is held to be illegal, invalid or otherwise unenforceable, the other provisions shall remain in full force and effect.
- 47. If there is any inconsistency between provisions in different parts of this Agreement, those parts shall have precedence as follows (unless expressly agreed otherwise): (a) the Cover Letter, (b) the applicable Statement of Work and any annexes thereto, (c) these General Terms and Conditions, and (d) other annexes to this Agreement.
- 48. Neither of us may use or reference the other's name, logos or trademarks without its prior written consent, provided that we may use your name publicly to identify you as a client in connection with specific Services or otherwise.
- 49. The limitations in Sections 16 to 19 and Section 21 and the provisions of Sections 22, 27, 29, and 44 are intended to benefit the other EY Firms and all EY Persons, who shall be entitled to enforce them.