# CONTRACT AGREEMENT

This Agreement is entered into on **07/08/2025**, by and between:

**Lumena Inc.**  
Registered in Canada  
(“Lumena” or the “Service Provider”)

and

**2314253 Ontario Inc. O/A Hilton Transportation Inc.**  
(“Client”)

Collectively referred to as the **“Parties.”**

## 1. Parties

This Agreement is made between Lumena Inc. ("Lumena"), and **2314253 Ontario Inc. O/A Hilton Transportation Inc.** ("Client").

## 2. Scope of Services

Lumena agrees to provide the following services based on the Client's selected services:  
  
- Tax Return Preparation Services  
 - Corporate Income Tax – T2 Returns and Computations  
 - Goods and Services Tax (GST) and Harmonized Sales Tax (HST) – Returns and Computations  
 - Payroll Taxes – T4 Information Returns and Computation  
- Tax Planning and Assistance with Audits / Appeals with the CRA  
- Workplace Safety and Insurance Board (WSIB) – Review and Consultations  
- Ad Hoc services related to accounting and taxes  
  
Additional services may be agreed upon in writing.

## 3. Fees and Payment Terms

Fees for services are based on the selected services. Invoices will be issued monthly and are due within 30 days of the invoice date.

* Monthly Fee - $1,500  
  - Late payments are subject to a 2% monthly interest.  
  - Services may be paused in the event of non-payment.

## 4. Client Responsibilities

The Client agrees to provide accurate, complete, and timely financial data and documents necessary to perform the services. The Client is responsible for maintaining original source documents.

## 5. Confidentiality

Lumena agrees to maintain strict confidentiality of all Client data and will not disclose any information unless required by law or authorized by the Client.

## 6. Term and Termination

This Agreement is effective from 07/08/2025 and may be terminated by either party with 30 days’ written notice. Lumena may terminate immediately in cases of non-payment or misconduct.

## 7. Limitation of Liability

Lumena’s total liability under this Agreement is limited to 6 months of paid fees. Lumena is not liable for indirect or consequential damages.

## 8. Governing Law

This Agreement shall be governed by the laws of the Province of Ontario, Canada.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the date below.

For Lumena Inc.  
Name: Salman Ghazali  
Title: Director  
Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  
Date: 07/08/2025

For Client  
Company Name: 2314253 Ontario Inc. O/A Hilton Transportation Inc.  
Name: Jagpreet Singh Bhatti  
Title: Director  
Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  
Date: 07/08/2025