

MASTER SERVICES AGREEMENT

Description and Scope of Agreement.

This contract serves as the Master Services Agreement ("**Agreement**") under which orders may be issued for professional services to be performed by the **TestCo Software Solutions Private Limited and TestCo Parent Group** ("**TestCo**") listed in the Addresses and Points of Contact section of this Agreement. This Agreement is entered into by **TestCo** ("**Service Provider**") and **Sigma LLC** ("**Customer**") and is effective as of 9th February 2019. For the purposes of this agreement, TestCo and the Customer may be referred to as such or as the Parties to this agreement.

This contract is for the provision of services only. Materials, excepting documentation, manuals, and software directly acquired in conjunction with and necessary to services provided are expressly excluded from the terms of this contract, and may not be supplied under this contract.

All services provided under this contract shall be defined in a Statement of Work that is clearly identified with this contract. If the terms of the Statement of Work differ from the Agreement, notice must be given to the point of contact, in the manner of, and at the locations outlined in the addresses section below. This agreement shall be referred to as Master Services Agreement on all correspondence, change orders, notices, or statements of work issued under it.

Contents of Agreement.

This Agreement consists of (1) this document, including all terms and conditions listed herein, (2) an appendix to this document, which shall be the Rate Schedule in force for TestCo Services at the time and place of the Agreement, (3) any Statement of Work entered into under this Agreement, and (4) any services description entered into under this agreement.

The documents identified in this section of this Agreement constitute the entire agreement between the parties to this Agreement concerning the subject matter hereof, and supersede any other prior and contemporaneous communications. The terms of these documents shall control in the following order: (i) this Agreement, and (ii) any Statement of Work or Services Description. The terms of any purchase order or any general terms and conditions the Customer or its Subdivisions maintain, other than those mandatory terms required by statute or regulation, do not apply. This Agreement can be changed only by an amendment signed by both parties.

Definitions.

In this agreement:

An "**Affiliate**" is any legal entity owned by TestCo, or is under common ownership with TestCo.

"**Confidential Information**" is information marked or otherwise identified in writing by a party to this contract as proprietary or confidential or that, under the circumstances surrounding the disclosure, ought in good faith to be treated as proprietary or confidential. Confidential Information includes non-public information regarding either party's products, including without limitation, all information, whether written or oral, and in any form, relating to Customer's research, development, products, trade secrets, business plans and customers, features, marketing and promotions, and the negotiated terms of our agreements, except as otherwise required by action of law. All testing, alpha and beta products are confidential unless excepted in the section regarding Confidential Information later in this agreement. Confidential Information does not include information which:

(i) The recipient developed independently; (ii) the recipient knew before receiving it under the relevant agreement; or (iii) is or subsequently becomes publicly available or is received from another source, in both cases other than by a breach of an obligation of confidentiality.

"**Customer**" is defined as the company, organization, board, or agency referred to in Description and Scope of this Agreement and that has signed this Agreement with TestCo. "Customer" also Refers to any subdivision of the Customer that signs a Statement of Work or services description under this Agreement.

"**Fixes**" are bug fixes, workarounds, patches, beta fixes and beta builds of software products.

"**Partners**" are companies, organizations, or other entities within the same industry as TestCo with which TestCo has an ongoing, legally defined professional or commercial relationship.

"**TestCo**" as defined in the first paragraph of this Agreement and any affiliated entities or an affiliate that signs a Statement of Work or services description under this Agreement.

"**Service Deliverables**" are computer code and related materials, other than fixes provided to the Customer as a part of the performance of services.

"Services" are professional services as provided under this contract, and may include development, product support, or consulting services.

A **"Services Description"** is an agreement entered into by TestCo and the Customer under the terms of this agreement for the purpose of obtaining support services, to be provided to the Customer by TestCo. A Statement of Work is a valid part of this agreement only if it directly references this agreement by number.

A **"Statement of Work"** is an agreement entered into by TestCo and the Customer under the terms of this agreement for the purpose of obtaining professional consulting services, to be provided to the Customer by TestCo. A Statement of Work is a valid part of this agreement only if it directly references this agreement by number.

A **"Subdivision"** is any agency, board, commission, corporation, partnership, department, instrumentality, division, unit or other office that is supervised by or is part of the Customer, or which supervises the customer or of which the customer is a part. If the customer is a government entity, Subdivision may include, as mandated by law, any county, borough, commonwealth, city, municipality, town, township, special purpose district, or other similar type of governmental instrumentality located within the Customer's jurisdiction and geographic boundaries, provided that a state and its Subdivisions shall not, for purposes of this definition, be considered to be Subdivisions of the Federal government or its Subdivisions.

A **"Work Order"** is the same as a Statement of Work for the purposes of this agreement. Certain other terms are defined as set forth elsewhere in this agreement.

Services.

TestCo agrees to provide product support and consulting services under the terms and conditions of this Agreement. The precise scope of any services to be provided under this Agreement will be specified in Statements of Work (for consulting services) or Services Descriptions (for support services) entered into under this Agreement. The customer or any subdivision of the Customer may enter into Statements of Work and/or Services Descriptions under this Agreement with TestCo signing this agreement, or any other division or affiliate of TestCo. TestCo's ability to deliver the services described in Statements of Work and/or Services Descriptions depends upon full and timely cooperation by the Customer and the Customer's staff, as well as the accuracy and completeness of any information provided. This Agreement does not obligate either TestCo or the Customer to enter into any specific Statement of Work or Services Description.

Supportability.

During the term of a Services Description, TestCo may add support for new products, made by TestCo or one or more of its partners, or discontinue support for products that are obsolete or for which the intellectual property rights are sold to another company with no partner relationship to TestCo. If TestCo discontinues support for a product, it must give the Customer six months' notice prior to the discontinuance of services, unless it is legally bound to discontinue services. If TestCo sells to another entity the intellectual property rights to one or more of its products, it will give the Customer notice of the sale under the terms of this Agreement and will either arrange for the purchasing entity to continue the support immediately or continue support itself for 90 days to give the Customer time to make alternative arrangements.

Support for Unlicensed Products.

TestCo will not provide support services of any kind for products, either hardware or software, that are not validly licensed.

Fees and Expenses Incurred in Performance of this Agreement.

The Customer agrees to pay TestCo the fees described in each work order and services description. Customers agrees to pay only the travel and living expenses that are specifically included in the agreement or statement of work. If the customer is a government entity, TestCo shall comply with the requirements of law in the Customer's jurisdiction regarding the amount of, calculation of, and payment of travel and living expenses.

The Customer agrees to pay payments for all the invoices issued under this agreement within 30 days of the date of receipt of the invoice. TestCo will not change its fees during the term of a Statement of Work or Services Description. However, TestCo may adjust fees prior to entering any Statement of Work or Services Description. TestCo's fees exclude taxes, duties, tariffs, value added taxes or other governmental charges required by law, and such applicable taxes or fees will be billed to and paid by the Customer. TestCo is responsible for taxes based upon its own personal property ownership and net income. TestCo is authorized under this Agreement to assess a finance charge of the lesser of 1.5% per month or the highest amount allowed by law on all past due amounts.

Failure to pay for more than 45 days after the date of invoice shall be a material breach of this agreement.

Ownership and license.

Software and materials provided by TestCo in connection with the services will be provided subject to the following provisions:

- a. **Intellectual Property.** TestCo hereby irrevocably assigns, and agrees to assign, to Customer, without additional compensation, all rights, title and interest in and to all Service Deliverables and all creations, inventions, ideas, processes, improvements, developments, designs, copyrightable materials, trademarks and other technology and rights (collectively, "Creations"), that are conceived or developed by TestCo, alone or with others, in connection with its performance under this Agreement, whether or not conceived or developed during regular business hours. All Creations shall be the sole property of Customer, and to the maximum extent permitted by applicable law, shall be deemed works made for hire.
- b. **Further Actions.** TestCo shall promptly inform Customer of any Creations. TestCo shall at Customer's sole reasonable expense (whether during or after the term of this Agreement), execute such written instruments and do other such acts as may be necessary in the opinion of Customer to obtain a patent, register a copyright, or otherwise enforce Customer's rights in any Creations.
- c. **Pre-Existing Work.** TestCo shall not incorporate any pre-existing work ("Pre-Existing Work") into any Service Deliverables or other Creations except as agreed by the parties in a Statement of Work. To the extent that any Pre-existing Work is contained in any Service Deliverables or other Creations, TestCo hereby grants, Customer a perpetual, irrevocable, fully-paid, royalty-free, transferable, sublicensable, worldwide right and license to reproduce, distribute, modify, perform and display (publicly or otherwise), and otherwise exploit such Pre-Existing Work in connection with the Service Deliverables.
- d. **Consulting Services.** Each Statement of Work will specify the rights in computer software and materials delivered under it.
- e. **Support Services.** Use of any fixes is defined by the product use rights for the affected product or, if the fix is not provided for a specific product, any other use terms provided by TestCo on the provider of the product. All fixes are licensed to the Customer.
- f. **Personnel and Intellectual Property.** TestCo warrants and agrees that prior to any TestCo employee, contractor, subcontractor, or agent performing hereunder, such individual or entity shall have entered into agreements containing provisions sufficient for TestCo to comply with this entire Agreement.

TestCo will provide the Customer with a copy of the applicable product use rights or other use terms, or it will make them available to the Customer either by publication on the World Wide Web at a site identified to the Customer or by some other reasonable means. The Customer acknowledges that it has access to the World Wide Web. TestCo may also provide other computer software and materials, as limited by the terms of this contract, in connection with support services. The services description will specify the rights in the computer software and materials for those services. TestCo does not transfer ownership rights in any licensed products and it reserves all rights not expressly granted.

Confidentiality and Disclosure.

For a period of three years after disclosure, neither party will use the other's Confidential Information without the other's written consent in any manner whatsoever except in furtherance of the relationship created by this Agreement or subsequent agreements or disclose the other's confidential information except

(i) to obtain advice from legal or financial consultants, or (ii) if compelled by law, in which case the disclosing party will use its best efforts to give the other party notice of the requirement so that the disclosure can be contested. The Parties to this Agreement will take reasonable precautions to safeguard each other's confidential information. Such precautions will be at least as great as those each take to protect their own confidential information. The Parties to this Agreement will disclose each other's confidential information to their respective employees or consultants only on a need-to-know basis and subject to the confidentiality obligations imposed here. When confidential information is no longer necessary to perform any obligation under any of the agreements, each party will return it to the other or destroy it at the other's request. Notwithstanding any other provision of this Section and if the Customer is a government entity, the Customer may disclose the terms and conditions of this agreement in accordance with the requirements of any public records law.

Competitive Products. TestCo and Customer acknowledge that each may independently, without the use of other's Confidential Information, develop, license and sell software products that may be deemed similar or competitive with each other ("Competitive Products"). TestCo and Customer agree nothing in this agreement prohibits the development,

licensing or sale of such Competitive Products provided that no Confidential Information was used, and that each shall not knowingly approach any proposed or existing customers of the other with the intent to sell, license or develop any Competitive Products without providing 30 days prior written notice and receiving written consent by the other party.

Retained Rights Regarding Confidentiality and Disclosure.

The Parties to this Agreement are free to develop products independently without the use of the other's Confidential Information. TestCo acknowledges that in the course of providing the services hereunder, it will have access to Confidential Information of the Customer, which includes trade secrets. Accordingly, in order to prevent TestCo and its employees from intentionally or unintentionally misappropriating any residual Confidential Information, TestCo agrees that for the period of one (1) year from the termination of this Agreement, its employees who provide services hereunder will not work on any Competitive Products for either itself or its affiliates or any other customer.

Cooperation in the Event of Disclosure of Confidential Information.

The Parties to this Agreement mutually agree to immediately notify the other upon discovery of any unauthorized use or disclosure of Confidential Information and agree to cooperate in any reasonable way to help the other regain possession of the confidential information and prevent further unauthorized use.

Independent Contractor.

TestCo provides services as an independent contractor, and will be responsible for any and all social security, unemployment, workers' compensation and other withholding taxes for all of its employees.

Warranties, Express or Implied; Disclaimer.

TestCo warrants that all services will be performed using generally accepted industry standards and practices. TestCo will use commercially reasonable efforts in providing product support services, and warrants that it will use commercially reasonable efforts in providing product support services.

TO THE EXTENT PERMITTED BY APPLICABLE LAW, TestCo DISCLAIMS ALL WARRANTIES AND CONDITIONS, WHETHER EXPRESS, IMPLIED OR STATUTORY, OTHER THAN THOSE IDENTIFIED EXPRESSLY SET FORTH IN THIS SECTION, INCLUDING BUT NOT LIMITED TO WARRANTIES OR CONDITIONS OF TITLE, NON-INFRINGEMENT, MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE, WITH RESPECT TO THE PRODUCTS, SERVICE DELIVERABLES, RELATED MATERIALS AND SERVICES. VINGA WILL NOT BE LIABLE FOR ANY SERVICES OR PRODUCTS PROVIDED BY THIRD PARTY VENDORS, DEVELOPERS OR CONSULTANTS IDENTIFIED OR REFERRED TO THE CUSTOMER BY VINGA OR ITS EMPLOYEES, AFFILIATES, OR AGENTS UNLESS SUCH THIRD-PARTY PRODUCTS OR SERVICES ARE PROVIDED UNDER WRITTEN AGREEMENT BETWEEN VINGA AND THE CUSTOMER, AND THEN ONLY TO THE EXTENT EXPRESSLY PROVIDED IN SUCH AGREEMENT.

Limitation of Liability; Time.

Except as expressly provided herein, TestCo, its employees, stockholders, directors, subcontractors, agents or subsequent agents, owners, directors or stockholders, shall not be liable for claims or damages arising from this agreement including but not limited to: negligence, loss of data, time, revenue or profits, labor costs, lost profit opportunity, capital costs, overtime, loss of property, real or assumed damages, mistake, error, delays, defects, omissions or other consequential, incidental, direct or indirect exemplary or punitive damages arising from this agreement or performance here under even when TestCo is informed of the possibility of such damages.

In no event will TestCo be liable for any data loss. Backup and disaster recovery are the responsibility of the Customer. The TestCo's services under this contract may be available to help agency design and set up disaster recovery schemes. The performance of actual backups and the confirmation of the appropriateness and efficiency of such schemes shall remain the total and unique responsibility of the Customer.

Except as otherwise specifically provided in this section, and whatever the legal basis for the Customer's claim, TestCo's liability will be limited, to the maximum extent permitted by applicable law, to direct damages up to the amount the Customer has paid for the services giving rise to the claim. TestCo is fully responsible with respect to third party copyright infringement claims, its liability to pay damages resulting from any final adjudication (or settlement to which TestCo consents). The limitations contained in this paragraph will not apply with respect to obligations under the section of this Agreement regarding confidentiality.

To the maximum extent permitted by applicable law, neither party to this contract nor any of their affiliates,

subdivisions or suppliers will be liable for any indirect damages (including, without limitation, consequential, special or incidental damages, damages for loss of profits or revenues, business interruption, or loss of business information) arising in connection with any agreement, product or service, even if advised of the possibility of such damages or if such possibility was reasonably foreseeable. This exclusion of liability does not apply to either party's liability to the other for violation of its confidentiality obligation or of the other party's intellectual property rights. The limitations on and exclusions of liability for damages in this agreement apply regardless of whether the liability is based on breach of contract, tort (including negligence), strict liability, breach of warranties, or any other legal theory.

Notwithstanding the provisions of this section, if the Customer is a government entity, any limitation of liability does not apply to the extent a court of competent jurisdiction (including any appellate court of final review) determines such limitation of liability violates the law in force in the jurisdiction applicable to the Customer, in which case the specific limitation that the court determines is in violation of law shall be void.

Except for any different period required by applicable law, any action arising under this Agreement must be brought within two years from the date that the cause of action arose.

Term and Termination of Agreement; Assignment.

This Agreement shall remain in effect until terminated. Either party may terminate this agreement, any Statement of Work or Services Description for convenience by giving the other party 30 days written notice. Either party may terminate this Agreement or any work order or services description if the other party is in material breach or default of any obligation that is not cured within 15 days' notice of such breach. The TestCo agrees to pay all fees for services performed and expenses incurred prior to the termination of this Agreement. Termination of this Agreement will terminate all outstanding Statement of Work or Services Description entered into under this agreement.

Neither party may assign this Agreement or any Statement of Work or Services Description without the written consent of the other. Any attempt by a party to this Agreement to assign this Agreement or any Statement of Work or Services Description without the written consent of the other party may be deemed notice of termination of this Agreement, effective on the date of assignment, by the other party.

Survival upon Termination or End of Term.

The provisions regarding warranty, limitation of liability, confidentiality, fees and expenses, obligations on termination or expiration, ownership and license, and miscellaneous of this Agreement, and any provisions specified as surviving in a Statement of Work or Services Description, survive any termination or expiration of this agreement, any Statement of Work or Services Description.

Severability.

If a court holds any provision of this Agreement to be illegal, invalid or unenforceable, the remaining provisions will remain in full force and effect and the parties will amend the Agreement to give effect to the stricken clause to the maximum extent possible.

Waiver of Breach.

No waiver of any breach of this agreement shall be a waiver of any other breach, and no waiver shall be effective unless made in writing and signed by an authorized representative of the waiving party.

Force Majeure.

To the extent that either party's performance is prevented or delayed, either totally or in part, for reasons beyond that party's control, then that party will not be liable, so long as it resumes performance as soon as practicable after the reason preventing or delaying performance no longer exists.

Non-hire Provision

Both Parties shall not, during the term of this Agreement and for a period of two years (24) months following termination of this Agreement, directly or indirectly, call on or attempt to call on, hire, solicit, or induce any change in or cessation of, the business relationship, of any customers, clients, contractors, vendors, contract manufacturers, suppliers, investors or employees of other on whom the party called on or became acquainted with during the term of this Agreement, either for his or her own benefit or for the benefit of any other person, firm, corporation or organization (or of any person or entity through or by which either party shall receive a direct or indirect benefit).

Dispute Resolution.

Any dispute, controversy or claim arising out of or relating in any way to the Agreement including without limitation any dispute concerning the construction, validity, interpretation, enforceability or breach of the Agreement, shall be exclusively resolved by binding arbitration upon a Party's submission of the dispute to arbitration. In the event of a dispute, controversy or claim arising out of or relating in any way to the Agreement, the complaining Party shall notify the other Party in writing thereof. Within thirty (30) days of such notice, management level representatives of both Parties shall meet at an agreed location to attempt to resolve the dispute in good faith. Should the dispute not be resolved within thirty (30) days after such notice, the complaining Party shall seek remedies exclusively through arbitration] The demand for arbitration shall be made within a reasonable time after the claim, dispute or other matter in question has arisen, and in no event shall it be made after two years from when the aggrieved party knew or should have known of the controversy, claim, dispute or breach.

GOVERNING LAW

This Agreement shall be governed by the laws of the State of Connecticut and both Parties agree to submit to the non-exclusive jurisdiction of New Haven County, Connecticut.

Addresses and Points of Contact.

The addresses and contact information of the parties to this contract at the time of signing are shown below. Each of the contracting parties agrees to notify the other in writing of address or contact changes.

All notices, authorizations, and requests given or made in connection with this agreement, including notice of termination of this agreement, must be sent by post, express courier, facsimile, or email to the addresses and numbers indicated in this section. Notices will be deemed delivered on the date shown on the postal return receipt or on the courier, facsimile or email confirmation of delivery, except as otherwise required by action of law.

Service Provider TestCo Software Solutions Private Limited	Customer Sigma LLC
Address Plot No 32, Door No: 38, First floor, India	Address New Haven County, Connecticut
Email Address testco@hotmail.com	Email Address Sigma@hotmail.com

Signatures.

By signing below, each of the parties to this agreement represents that the information provided in this document and each of the attached forms is accurate, and agrees to be bound by the terms and conditions set forth in this agreement.

CUSTOMER:

Sigma LLC

By:

Name: Sigma CEO

Its: Chief Executive Officer

SERVICE PROVIDER:

TestCo Software Solutions Private Limited

By:

Name:

Its: Chief Executive Officer

SERVICE PROVIDER:

TestCo Parent Group

By:

Name:

Its:
