TERMS AND CONDITIONS OF SALE

1. The Parties

- Scania Commercial Vehicles India Private Limited., having its Registered office at Plot No. 64-66, 88-97, Narasapura Industrial Area, Achhatanahalli Village, Narasapura, Hobli, Kolar – 563133, Karnataka, India (hereinafter referred to as "Company")
- ii) Any person, company, proprietorship or partnership firm or any other association of persons or entity of whatever nature (hereinafter referred to as "Customer"), which has purchased the products and services offered by the Company.

The Company and the Customer are in the following also referred to individually as a "Party" and jointly as the "Parties".

2. Scope and Application

The Company shall provide the following products and services as defined in the terms and conditions herein under, to the Customer.

"**Product(s)**" shall mean truck sales, engine sales, spare parts for the trucks manufactured by the Company and sold to the Customers.

"Service(s)" shall mean repair and maintenance of Products.

3. Provisions for Products and Services

- i) Products and Service shall be available at all times subject to Force Majeure conditions including but not limited to act of God, fires, strikes, embargoes, war, insurrection, riots and other causes beyond the reasonable control of the Company including atmospheric/geographical hindrances.
- ii) The Company may temporarily suspend whole or part of the Products and Services at any time without notice, if the infrastructure or network fails or requires modifications or maintenance.

4. Rights and Liabilities of the Company

- i) The Company shall be responsible for providing the Products and Services to the Customer;
- ii) In any event, the maximum overall liability of the Company in contract, tort or otherwise, shall be to refund the amount of security deposit (if any), after adjusting the charges due from the Customer Without prejudice, in no event shall the Company, its officers, employees, directors, its representatives and assigns be liable for any direct, indirect or consequential damages, costs, expenses or losses of whatsoever nature, including but not limited to, loss of profit or loss of business resulting from use or inability to use the Products and Services, or the availability, completeness or correctness or loss of data.

- iii) The Company shall not be responsible for any act of commission or omission of any third party / supplier / manufacturer / agency / Company offering any privilege or benefit to the Customer without express permission or authority of the Company.
- iv) The Company is entitled after prior intimation and confirmation to change, vary, add or withdraw any Products or Services at any point in its sole discretion.
- v) The Company shall reserve the right to transfer or assign and / or delegate all or parts of its obligations, rights and /or duties under these terms and conditions to any party. Such transfer / assignment shall release the Company from all liabilities under these terms and conditions.
- vi) The Company may be required to disclose any information or particulars pertaining to the Customer to any Authority, statutory or otherwise, including but not limited to, any investigating agencies and reserves the right to comply with the directions of such authorities at its discretion and without intimating the Customer.
- vii) The Company reserves the right to seek / verify particulars provided by the Customer to the Company, in any manner without notice or intimation.
- viii) The Company's Products are non-transferable unless and until the Customer seeks prior written permission from the Company for intended transfer and comply with the formalities of the Company.
- ix) The Company reserves the right to provide the Products or Services through its agents and dealers.
- x) The Company shall unless the Customer indicates otherwise send promotional material to the Customer via secured electronic media, which or otherwise include text messages, multimedia content, pictures, emails and voice.
- xi) The Company collects all real time and performance related Product data for the purpose of providing Services, internal analysis, product upgrades and customer experience. The Company reserves the right to access anytime any/all the vehicle and customer account related data stored in the Product, anywhere in the network or in its infrastructure.

5. Warranties, Rights and Liabilities of the Customers

- The Customer is not entitled to transfer or assign its obligations and liabilities under the terms and conditions to any other party under any circumstances without prior permission of the Company.
- ii) Any transfer affected in contravention of the express terms contained herein shall not absolve the Customer of his obligations/liabilities towards the Company for charges levied against the Customer.
- iii) The Customer shall not use the Products or Services for any improper, immoral, unlawful or abusive purpose or for sending obscene, indecent, threatening, harassing, and unsolicited messages to create any damage to the Company or any other person whomsoever. Any such

misuse shall under no circumstance be attributed to the Company and the Customer shall be solely responsible for such acts. The Customer hereby agrees to indemnify and hold harmless the Company and its agent and from all suits, costs, damages or claims of any kind arising out of any act or omission or misuse of the Products or Services by the Customer or any other person with or without the consent of the Customer.

- iv) The Customer shall pay all the cost of collection of dues, legal expenses etc. with interest should it become necessary to refer the matter to collection agency or to legal recourse to enforce payment.
- v) For safety of the Products, cargo, luggage, driver and other persons/passengers in the vehicle, the Company strongly recommends that operation of Product by the driver or any other person for voice, text communication be performed when the vehicle is not in motion and the Customer shall advice accordingly the driver or other persons responsible for operating the Product.

6. Suspension / Termination / Discontinuation of Products or Services

- i) Products or Services quality functionality availability and/or reliability may be affected and/or the Company is entitled to, without any liability to refuse, limit, suspend vary, disconnect and/or interrupt the Products or Services in whole or in part, at any time in its sole discretion with respect to one/all Customers without any notice for any reason and/or due to various factors including but not limited to: Changes in the law, rules, regulations of order, directions, notifications etc, by the authorities. Transmission limitation caused by physical obstruction, geographic, topography, hydrological, metrological and other causes of radio interference or faults or disruption in telecommunication services to which Equipment is connected, Force Majeure circumstance.
- ii) In case of misuse of Products or Services or breach of any terms and conditions by the Customers or use of Products or Services in such manner that it violates any laws or adversely affects or interferes with the Company in providing the Products or Service, the Company shall give notice of five (5) days to the Customer to remedy the breach. In case the Customer fails to remedy the breach within the notice period, the Company is entitled to disconnect the Customer without any further notice.
- iii) The Company at its sole discretion may suspend / discontinue the services by giving reasonable notice to the Customer in such form as may be decided by the Company.

7. Obligations of the Customer

The Customer hereby agrees

- i) The Customer hereby confirms that he will be bound by the same terms and conditions as mentioned herein for the products and Services provided by the Company;
- ii) The Customer hereby confirms that he will be bound by the same terms and conditions in addition to special terms and conditions as mentioned herein for the Products and Services supplied by the Company;

- iii) The Customer shall be permitted to avail the Services only by means of the Products approved for use by the Company for the purpose of transmitting location information and vehicle related data;
- iv) The Customer shall pay the prescribed charges periodically for the Services as per plans offered by the Company. In case of default on payment, the Service shall be terminated without any notice; and
- v) In case the Customer desires to withdraw the Services and wants the Company to refrain from collecting data, the same to be communicated by the Customer in writing as per the format prescribed by the Company.
- **8.** Correspondence Any notification required to be given in writing by fax, email or registered post to the recipient at his/her or its address specified in these terms and conditions unless such recipient has previously notified the other party in writing of a change of address.

9. Re-Exportation Safeguards and Restrictions

9.1 Background

The European Union/EU have issued numerous sanctions regulations targeting Russia and Belarus, such as Council Regulations (EU) No 833/2014 of 31 July 2014 and (EC) 765/2006 of 18 May 2006, as amended *inter alia* through Council Regulations (EU) 2023/2878 of 18 December 2023 and (EU) 2024/1865 of 29 June 2024 respectively (hereinafter referred to as the "EU Regulation")

The EU Regulation contains mandatory requirements for EU entities selling, supplying, transferring or exporting goods to certain countries (including the Territory) to introduce contractual safeguards against re-exportation to Russia as well as re-exportation for use of supplied products in Russia. Since the Company is organized and registered within the EU and consequently needs to ensure that the Company complies with all such requirements of the EU Regulation, the Company does not accept any re-exportation as aforesaid.

In light of the above, by signing to this Agreement the Customer acknowledges, accepts and agrees to all of the following with regard to all the Company's Products.

9.2 Re-Exportation Safeguards and Restrictions

- 9.2.1 The Customer represents, warrants and undertakes that regardless of country of manufacture, export or other origin of Company's Products;
 - a) The Customer will not (whether directly or indirectly) re-export any the Company's Products;
 - to Russia or Belarus, defined as the Company's Products being delivered in Russia or Belarus, or sold to a legal entity or an individual registered and/or located/residing in Russia or Belarus, or sold to a legal entity which is more

- than 50 % controlled by another legal entity or an individual registered and/or located/residing in Russia or Belarus; or
- ii) for use in Russia or Belarus, defined as the Company's Products being registered in Russia or Belarus or used predominantly for domestic traffic in Russia or Belarus;
- b) the Customer will include non-re-exportation restrictions corresponding to the No-Re-Exportation Clauses in all and any of its own agreements for transferring (if so permitted by the Agreement) a Company's Products to a subsequent buyer;
- c) the Customer shall, if so required and requested at any time by the Company or in connection with the Agreement or specific orders for the Company's Products thereunder, submit relevant end-user statements according to the Company approved formats as confirming that no restricted re-exportation will occur;
- d) the Customer shall immediately notify the Company of any breaches and incidents occurring on The Customer's side, and also of any conduct generally by any third party which could frustrate the purposes of the No-Re-Exportation Clauses.

9.3 Inquiries and Audits

- 9.3.1 The Customer undertakes to fully comply without undue delay with any information requests made in writing by the Company to inquire into measures taken by the Customer to fulfil all and any of its undertakings as set out in the No-Re-Exportation Clauses.
- 9.3.2 The Company shall be entitled upon its own request and at its own cost to conduct audits on-site or off-site at any time and in any frequency of all and any facilities, systems and documentation of the Customer, as reasonably required or relevant for the Company to verify the Customer fulfilment of all and any of its undertakings under the No-Re-Exportation Clauses.
- 9.3.3 On the Customer reasonable demand, inquiries and audits as above shall be handled through an independent auditor without a right of access for the Company, if and only to the extent that information is manifestly, or is reasonably likely to be, proprietary to or trade secrets of the Customer.
- 9.3.4 The Customer undertakes to honor rights of audit and inquiry corresponding to the above also in favor of the Company, and acknowledges that a refusal to allow for the Company to fully exercise such rights shall be considered a breach of its undertakings to the Customer under this Clause 9.3.

9.4 Remedies and Sanctions

9.4.1 The Customer acknowledges and accepts that all its undertakings of the No-Re-Exportation Clauses are essential elements of the contractual and business relationship between the Parties, and that consequently any breach of any one of such undertakings shall be considered material and subject to the below regime of remedies and sanctions.

- 9.4.2 In case of breach by the Customer of any of its undertakings of the No-Re-Exportation Clauses, save as set out separately below, and such breach has not been remedied by the Customer (where remediable) within fifteen (15) days of sending by the Company of a written request to that effect, the Company may with immediate effect and by written notice to the Customer take and/or deploy all, either or any combination of the following remedial actions and sanctions.
 - a) Termination of the Agreement.
 - b) Cancelling of any confirmed and outstanding orders, regardless of whether or not the Company's Products covered by such orders are subject to re-exportation risks in conflict with the purposes the No-Re-Exportation Clauses.
 - c) Waiving of any outstanding or ensuing obligations (such as, but not limited to for warranty coverage) under fulfilled order(s) for any the Company's Products that has been re-exported in conflict with the No-Re-Exportation Clauses or which remains unaccounted for as according to the above (all such vehicles hereinafter collectively referred to as "Sanctionable Products").
 - d) Limiting of aftermarket and campaign support for all Sanctionable Products.
 - e) Claiming for each breach the payment of a penalty, not to be counted against any damages claimed as below, in an amount determined by the Company up to the higher of i) the aggregated purchase price paid or payable by the Customer to the Company for all Sanctionable Products, ii) twenty (20) % of the aggregated value of all orders for all and any the Company's Products as confirmed by the Company to the Customer during the last twelve (12) months, and iii) one-hundred-thousand (100,000) EUR or equivalent in the local currency.
 - f) Claiming of compensation and indemnities from the Customer, over and above any penalties claimed as above, so as to hold the Company harmless of all and any costs and damages incurred as a result of the Customer's breach, non-accountability of any Sanctionable Products, or other measure(s) taken or not taken and as warranting the Company to terminate.
- 9.4.3 If for any specific order (whether confirmed or not, and regardless of what lead-time remains to the applicable or intended delivery date) the Company has requested that an end-user statement be obtained and presented to the Company as set out in Clause 9.2.1(b) above, and the Company has not received such a statement within such reasonable respite as has been set out in the written request, the Company shall not be liable to fulfil its delivery obligations with regard to the Company's Products covered by such order until the end-user statement has successfully been submitted to the Company. In case this still has not happened within fifteen (15) days from the date of sending of the request, the Company shall also be entitled to immediately take all, either or any combination of the following actions.
 - a) Refusal to confirm new orders, regardless of whether or not they were subject to the relevant end-user statement request the Company.

- Cancellation by written notice to the Customer of the order(s) for which the relevant end-user statements were requested.
- b) Cancellation by written notice to the Customer of the order(s) for which the relevant end-user statements were requested
- c) Cancellation, whether in connection with a main order cancellation as under (b) above or at any time thereafter, any other order for the Company's Products which is still outstanding with the Customer.
- d) Claiming of compensation and indemnities from the Customer to hold the Company harmless of all and any costs and damages incurred as a result of any order cancellation(s) as above.
- 9.4.4 In case the Company's Products that were delivered to the Customer have then been reexported in conflict with the purposes of the No-Re-Exportation Clauses by any third party, notwithstanding that all of the Customer undertakings as set out therein have been fulfilled, the Company may with immediate effect and by written notice to the Customer take and/or deploy all, either or any combination of the following remedial actions and sanctions.
 - a) Termination of the Agreement.
 - b) Cancelling of any confirmed and outstanding orders, regardless of whether or not the Company's Products covered by such orders are subject to re-exportation risks in conflict with the purposes of the No-Re-Exportation Clauses.
 - c) Waiving of any outstanding or ensuing obligations (such as, but not limited to for warranty coverage) under fulfilled order(s) for all Sanctionable Products.
 - d) Limiting of aftermarket and campaign support for all Sanctionable Products.
- 9.4.5 In case there is persistent uncertainty as to the location of any Company's Products delivered to or through the Company(such as due to non-activation in the Company systems of a warranty start date, or non-connectivity for positioning), and the Customer has not reliably accounted for the Company's Products within fifteen (15) days of sending by the Company of a written request for explanations, Clause 9.4.4 shall apply correspondingly with a right for the Company to consider such the Company's Products that remain unaccounted for as Sanctionable Products.
- 9.4.6 The Customer acknowledges that due to the Company having to comply with continued changes to EU sanctions regulations, such as the EU Regulation, the No-Re-Exportation Clauses may have to be re-negotiated from time to time, and that therefore, in any scenario in which any additional amendment(s) as may be required for such the Company compliance cannot be agreed with the Customer, the Company may with immediate effect and by written notice to the Customer terminate the Agreement and cancel any confirmed and outstanding orders.

9.5 Notices

Notwithstanding anything set out to the contrary in the Agreement, any notice to be sent by the Company in writing according to the No-Re-Exportation Clauses shall be considered duly served if sent by regular mail or e-mail to the Customer managing director or CFO using the latest of any contact details as the Customer has communicated to the Company, or in any event by regular mail to the Customer formally registered address at the time of sending of the notice.

9.6 Miscellaneous

- 9.6.1 Changes to the No-Re-Exportation Clauses may be communicated by the Company in writing to the Customer, and shall become binding on the Customer if no objections to the communicated changes have been received by the Company in writing within fifteen (15) days of sending of the communication.
- 9.6.2 In case of contradictory content between the No-Re-Exportation Clauses and the Agreement, those of the No-Re-Exportation Clauses shall prevail.

10. Validity

- i) The validity, construction and performance of terms and conditions herein shall be governed and interpreted in accordance with the laws of India and the Company and the Customer agree to submit to the exclusive jurisdiction of the courts of Bangalore.
- ii) Should any provision therein be or become ineffective or beheld to be invalid, this shall not affect the validity of the remaining provision hereof.
- iii) Unless or otherwise expressly stated, the terms defined in the terms and conditions, include the plural as well as the singular, masculine as well as feminine and natural person, is deemed to include any company, partnership, joint venture, association corporation or any other body of government agency.
- iv) In case two or more persons constitute the Customer, their lability shall be joint and several.
- v) Unless / otherwise specially provided by the Company, no delay or failure to provide Services or to exercise any of its rights shall impair such rights or shall be construed to be a waiver by the Company.