



Terms of Service

These terms of service ("Terms") will apply to all instructions we receive to provide services, unless we have agreed in writing to specific variations to them.

1. Definitions

The word "we" means, as the context permits:

- a. Esquire Tax FZE, a corporation organized under the laws of Ras Al Khaimah Economic Zone ("RAKEZ"), UAE, and licensed by RAKEZ to provide Tax Consultancy and Management Consultancy services, and a United States Internal Revenue Service ("IRS") Authorized e-file Provider authorized as an Electronic Return Originator ("ERO"), of Al Hamra Industrial Zone-FZ, Building No. A1, Unit A1- 1504B, RAKEZ, P.O. Box 40092, Ras Al Khaimah, UAE ("Esquire Tax");
- b. Esquire Consulting Limited, a corporation organized under the laws of the United Arab Emirates, of P.O. Box 40092, Ras Al Khaimah, UAE ("Esquire Consulting"); or
- c. Esquire Corporate Services, LLC, a limited liability company organized under the laws of the State of Nevada, USA, of 1734 East Boston Street, Ste. 103, Gilbert, AZ 85295, USA ("Esquire Corporate Services").

and the words "us" and "our" bear a corresponding meaning.

The word "Client" means the party who or which instructs us, or on whose behalf we are instructed to provide services.

Reference to the singular includes the plural and vice versa and reference to the masculine includes the feminine and vice versa.

2. Contractual Position

These Terms set out the terms on which we will undertake work for the Client and the basis of the determination of our charges. Together with any letter of engagement provided by us, if any, in relation to any particular instructions (the "Letter of Engagement"), they form the entire contract under which we provide services.

Each of us is a separate party and nothing in these Terms shall be taken to indicate that all or some of us together constitute a partnership.

Where any two or more of us are instructed in a particular matter for a Client, these Terms shall constitute a separate agreement with each such party provided always that none of us shall be liable for the acts or omissions of any other such party.

All correspondence and other communications sent in the course of services provided by us in the name of a manager, partner, member, consultant, or employee of one of us shall be treated as having been sent on behalf of the one of us for whom the manager, partner, member, consultant, or employee works.

The current form of these Terms may be inspected on our website at (esquiregroup.com/terms-of-service-pdf).

We may amend and vary these Terms from time-to-time, including during the provision of our services to a Client, without the prior consent of that Client. The Client shall be bound by any amendment or variation to these Terms



as and when a copy of the revised document becomes available for inspection on our website. These Terms shall not be capable of variation or amendment orally or by course of conduct.

Where we act for the Client on more than one matter we shall not be required to provide these terms to the Client in respect of each new matter.

3. Liability of Client for Our Fees, Costs, etc...

Where the Client consists of more than one person, each such person agrees that it shall be jointly and severally liable for all the liabilities of the Client pursuant to these Terms. We shall, therefore, be entitled to recover the full amount of our fees and costs from any one or more such person. For the avoidance of doubt, this provision does not entitle us to double recovery.

Where we are instructed by or on behalf of a Client in its capacity as trustee of a trust, whether such capacity is expressed or not, the Client, in its own capacity, agrees to pay all our fees and costs not paid by it in its capacity as trustee.

4. Instructions

Instructions given by or on behalf of a Client may be accepted by any of us. We will be entitled to assume, unless and until advised to the contrary, that whoever gives us instructions has authority to do so.

We usually require a Client to give or confirm instructions to us in writing. Where we set out our understanding of the work that we are required to undertake, whether in a letter of engagement or in our preliminary advice or otherwise, the Client should contact us immediately should the Client disagree with our understanding.

We shall not be responsible for any loss or damage or costs or expenses that the Client may suffer or incur as a result of the inaccuracy or incomplete nature of instructions that the Client gives us or that are purportedly given by or on behalf of the Client.

Our services will be provided in the utmost good faith. All lawful and reasonable instructions will be carried out diligently, promptly and with reasonable skill and care.

In the event of a seriously disruptive event occurring at any of our offices or to our systems, we shall endeavor to restore our service as soon as possible. In such event there is likely to be some effect upon our service levels. We cannot accept responsibility for any delay caused by such disruption or for any other consequences beyond our reasonable control.

5. Our Advice and Services

Esquire Tax provides Management and Tax Consultancy services in relation to the United Arab Emirates and United States; including, but not limited to, advising on tax laws and regulations, providing tax preparation services, and representing taxpayers before the United States Internal Revenue Service. United States tax preparation services are subject to the additional Terms set out in Appendices "A" and "B" attached hereto and made part hereof by reference.

Esquire Consulting provides Consultancy services, including, but not limited to, international taxation, strategy, corporate structuring, wealth structuring, succession planning, and management. The advice given by Esquire Consulting is general in nature and intended to be reviewed and confirmed by competent professionals, such as a lawyers or tax advisors, in the jurisdictions to which the advice relates.



Esquire Corporate Services provides United States entity and document preparation services, including, but not limited to, entity formation services, registered agent services, and documents preparation services.

We are not a law firm, certified public accounting firm, financial planning firm or investment advisory firm and services rendered by us are not legal services, public accounting services, financial planning services, or investment advisory services. Unless otherwise specified in writing, no written or oral opinion, advice, suggestion or comment given by any of us in relation to the laws of any jurisdiction, other than the United Arab Emirates or United States in the case of Esquire Tax, or any matter, including without limitation any, auditing, insurance, management, valuation, marketing, auctioneering, estate agency, business, commerce, banking, finance or investment, may be relied on by the Client.

6. No Engagement Acceptance and Conflicts of Interest

We reserve the right not to accept instructions in respect of any matter, or to decline to continue to act further, on the grounds of conflict of interest or otherwise, as to which our determination shall be final.

A "conflict of interest" exists where our duties to act in the best interests of (a) two or more of our clients, including in certain circumstances former clients, in relation to the same or related matters, conflict or there is a significant risk that those duties may conflict, or (b) any of our clients in relation to a matter, conflict or there is a significant risk that they may conflict with our interests. In certain circumstances, permitted by the applicable laws and rules, we may act for the Client where there is a conflict of interest. In these circumstances, we will, in accordance with the applicable laws and rules, notify the Client and will seek consent to us so acting. If that consent is given, we may act despite there being such a conflict of interest.

The Client acknowledges that, unless there is a conflict of interest, we may act for any person on any matter including any matter that may be adverse to the interests of the Client and/or any related party and the Client expressly waives any right to request us not to act, or to cease acting, in those circumstances.

7. No Guarantee of Result

Client acknowledges that we cannot guarantee a particular result or outcome of the Client's matter, although we may offer an opinion about the possible result or outcome. We accept no responsibility or liability in the event the outcome of the Client's matter is different than any opinion we offered about the possible result or outcome.

8. Client Due Diligence, Anti-Money Laundering, and Financing of Terrorism Procedures

We are committed to combatting money laundering and the financing of terrorism and apply certain measures designed to combat money laundering and the financing of terrorism. These measures include, but are not limited to, client identification procedures. Prior to the acceptance of instructions, or during the course of a matter, we will ask the Client to provide appropriate information and evidence to confirm the Client's identity including, if applicable, the identity of anyone on whose behalf the Client is acting, whether as introducer, intermediary, trustee or otherwise. If the Client is a corporate or other entity we may also seek evidence as to the identity of the beneficial owner(s) and controller(s) of the entity. We may also seek information about other matters including source of funds.

The Client is required to immediately notify us of any material changes in the beneficial ownership or control of the Client, of any change in its operational activities, and of any change in the usual residential, business, correspondence or email addresses, or in contact telephone or facsimile numbers of any of the directors, shareholders or general partner(s) of the Client.

Where there is a material change in the beneficial ownership or control of the Client, the Client will provide us with such additional information as we may reasonably require in order for us to meet our obligations.



If we are not provided with such information as we reasonably require to enable us to meet our obligations, we may decline the instructions, cease to act for the Client pending provision of such information or terminate our contract with the Client.

Client acknowledges and confirms that all funds with which our fees and costs are paid are derived exclusively from legitimate sources or enterprises or activities, and that the funds were not derived in whole or in part, directly or indirectly from any illegal or illicit enterprise or activity, or derived from any otherwise legal and legitimate investment, account or activities into which such illegal or illicit proceeds were deposited or invested.

9. Bribery and Corruption

We are committed to acting professionally, fairly and with integrity in all our business dealings and relationships and we do not tolerate bribery and corruption of any sort.

Where we are aware of or suspect the occurrence of any bribery or corruption in connection with the Client or any matter on which we act for the Client, we may decline the Client's instructions or terminate our contract with the Client at our discretion.

10. Data Protection and Confidentiality

We shall not use any personal data or privileged or confidential information relating to the Client or to any matter handled by us on the Client's behalf ("Information"), unless and except if (a) it is for the purposes of performing our obligations under these Terms, (b) such use is permitted under these Terms, (c) we otherwise have the Client's prior written consent to do so, (d) we consider it appropriate in the proper conduct of the matter, (e) such Information is already in the public domain, or (f) we are required or permitted to do so by law, or by a governmental, judicial, or regulatory authority.

We may collect, use and process Information in accordance with such privacy policy as we may publish from time to time on our website (at <https://esquiregroup.com/privacy-policy/>) (the "Privacy Policy") including for or in connection with, amongst other things (i) the provision of our services to the Client and any purpose ancillary to the provision of our services, including, without limitation, performing appropriate anti-money laundering and/or financing of terrorism procedures, undertaking conflict of interest checks, archiving, client and matter management, and/or (ii) otherwise in connection with our business, including, without limitation in connection with marketing, business development, know how, credit control and debt management, analysis of our business and generation of internal reports and accounts and assessment of legal and financial risks to our business.

We may disclose Information to (i) our associated offices in other jurisdictions, which may be an entity that is distinct from the entity which the Client has instructed, (ii) credit reference or fraud prevention agencies, which may retain a record of the Information disclosed to it, (iii) other professional advisers instructed by or on behalf of the Client, (iv) service providers that provide services to us, including, without limitation, our insurers, auditors and advisers and providers of telecommunications and computing facilities, (v) individuals within the Client's organization, and members of the Client's group, if any, and (vi) to third parties for marketing purposes and/or business development purposes where specifically permitted under these Terms or where the Client has provided prior written authorization for such disclosure. We shall not, however, disclose personal data to any third party or allow any third party to use such data other than pursuant to the conditions stated in this clause.

Prior to disclosing or authorizing the disclosure of any Information to us, the Client shall ensure that it has a lawful basis to make or authorize such disclosure to us. For the purposes of this clause, "lawful basis" may include, amongst other things, but is not limited to obtaining all and any necessary consents in order to enable the lawful processing of the personal data, and for ensuring that a record of any such consents is maintained. Should any relevant consent be revoked by a data subject (a) the Client shall promptly communicate the fact of such



revocation to us, and (b) we shall not be liable for any additional costs, claims or expenses arising from any disruption or delay to any of our services as a result of the withdrawal of such consent.

The Client shall comply in all respects with all the Data Protection Laws which are applicable to it in performing its obligations under or pursuant to these Terms and in connection with the work we undertake for the Client and shall, in particular, and shall ensure that its directors, employees, agents and affiliates shall, (a) comply with applicable Data Protection Laws in relation to any personal data that is processed by us in connection with the work we undertake for the Client, and (b) where required, bring the Privacy Policy to the attention of any data subjects on whose behalf or account the Client may act or whose personal data will be disclosed to any person by virtue of the work we undertake for the Client, including any of the Client's directors, employees, agents, affiliates, advisers, representatives, office holders, or beneficial owners.

We reserve the right, to be exercised by us in our absolute discretion, not to disclose to the Client any Information relating to any person other than the Client that we receive.

From time to time we may wish to refer to the Client as our client in publications or other marketing material. We may also wish to refer to matters on which we have acted for the Client where we reasonably consider that such matters are in the public domain or are otherwise not of a confidential nature. Unless the Client advises us otherwise in writing, either generally or in relation to any particular matter, the Client consents to this.

11. People

One of our professionals will always be in overall charge of the Client's matter, and the Client will be informed of the identity of the professional responsible for Client's matter. Work may be entrusted to another of our professionals or to one or more members of staff in order to ensure that it is dealt with more expertly, efficiently or economically, or as a result of our business requirements or staff absences. We try to maintain continuity in respect of the persons dealing with the work, but if we consider it appropriate to change, or cannot reasonably avoid changing, the people involved, we reserve the right to do so and shall notify the Client promptly of such change.

12. Selection, Recommendation and/or Engagement of Professional Persons

If we are responsible for the selection and engagement of counsel, experts, agents, lawyers, accountants, tax advisors or other professional persons to provide advice or assistance, or to act on the Client's behalf, such counsel, experts, agents, lawyers or other persons will be engaged directly by the Client, unless otherwise agreed in writing, and the Client will be responsible for their charges, in addition to our own. We shall not be responsible for any act or omission of such counsel, experts, agents, lawyers, accountants, tax advisors or other persons.

In the event we recommend any third party, we assume no responsibility or liability for any act or omission of said third party and we are not responsible for refunding or otherwise financially compensating Client for any fees, damages, losses, or other financial harm suffered by the Client as a result of doing business with the third party.

13. Communication and Progress Reports

Our performance of our services is dependent upon the Client providing us with such information and assistance as we may reasonably require from time to time. The Client is responsible for providing in good time any instructions that we may need in order to progress the matter.

The Client must, therefore, notify us immediately of any change of contact details, any change in circumstances that may affect the matter or any material change in its instructions to us.



Unless the Client notifies us to the contrary, we assume that the Client consents to communication by telephone, post, facsimile and e-mail between us and the Client and between us and third-parties. We shall not, however, be liable for (i) any delay, misdirection, interception, corruption, loss or failure, or for any unauthorized redirection, copying or reading, of any communication sent by mail, facsimile or e-mail or (ii) the effect on any computer system of any e-mail or e-mail attachment or virus that may be transmitted by us.

We may monitor all e-mails sent to or from us for compliance with our internal policies and to protect our business. Anything sent by e-mail which does not relate to our official business is neither given nor endorsed by us.

If the Client so requests, we shall agree with the Client the manner in which we shall report on the progress of the matter. In addition, the Client will be entitled to a progress report from the professional in charge of the matter reasonably promptly following a request in that regard.

14. Basis of Charges

The fees that apply to our work are determined in the first instance by reference to hourly rates, scale fees or agreed levels of fees. Our people will undertake services for the Client at hourly rates appropriate to their level of experience and seniority. Details of hourly rates for all staff are available on request. In respect of work of unusual complexity, urgency or importance, or requiring exceptional attendance, or involving high monetary values, we reserve the right to increase the hourly rate to allow for these factors. We also reserve the right to make a charge in respect of secretarial and other support services required at levels that we assess to be out of the ordinary, or provided outside normal office hours.

In the United Arab Emirates, a Value Added Tax ("VAT"), currently at a rate of 5%, is payable on services rendered to resident individuals and entities and this will be shown on any invoice issued by us if applicable. We reserve the right to seek reimbursement from the Client of any VAT which we are required to pay in circumstances where we have issued an invoice free of VAT to the Client.

We shall, on request, provide an estimate of our likely fees and costs in any matter. Estimates are always provided on the strict understanding that they are subject to revision and do not constitute a commitment by us to carry out the work at the estimated fee. Where fee quotations are provided, these constitute a proposal by us to carry out specified work for a stated fee. The fee quotation will detail the specified work and any assumptions or bases on which the quotation is provided. If we are requested or required to carry out additional work as a consequence of circumstances not disclosed to us or not foreseen by the Client or us, then we shall be entitled to raise an additional fee for such work at our then-applicable standard hourly rates.

Certain work is conducted at scale or fixed fees, details of which we shall provide to the Client where appropriate.

The Client will also pay any costs incurred on the Client's behalf including, but not limited to, counsels' fees, experts' and agents' fees, lawyers' fees, accounts' fees, tax advisors' fees, notaries' fees, filing fees, regulatory or other charges, court fees, stamp duties, search fees (including court searches, searches of company registers), postage costs, printing and photocopying charges, bank charges, courier fees, third party accounts, transcription costs, travelling, subsistence and accommodation costs, parking costs or whatever other fees, costs or charges may be incurred in the conduct of the matter. Costs may be invoiced as they arise or may be invoiced after a fee has been rendered. Where significant or unusual payments to third parties are required we will normally forward the charge to the Client for direct payment or obtain a payment on account from the Client to cover the charge. If we advance funds on the Client's behalf they will be added to our invoice.

The Client may at any time enquire about the fees incurred to the date of the enquiry and we shall provide this information to the Client promptly.



In December of each year, we review our hourly rates. We shall notify the Client in writing of any changed rate before that change takes effect or promptly after such change.

15. Payments

We may render invoices for work done and costs as and when we regard it appropriate. Invoices are usually rendered on a monthly basis for longer-term projects. Invoices may not include some costs falling within the period of the invoice but which are notified to us late. Any such cost will be included in a subsequent invoice. Payment of fees and costs is due upon presentation of our invoice, unless we shall have otherwise agreed in writing. Any funds received from the Client will be applied in settlement of our outstanding invoices in date order.

We reserve the right to recover from the Client any currency exchange losses we may incur in the event that payment is not made when due in accordance with these Terms.

We may require the Client to make an initial payment to us on account of our fees and costs for work that we have been instructed to undertake. As the matter proceeds, we may request further payments on account in order to ensure that at all times we maintain a sufficient funds to cover our anticipated work to be done and our work carried out, but not as yet billed. Any unused funds we have on account for a Client will be forfeited by the Client 1-year from the date we last performed a service for the Client.

Fees paid to us on a scale or fixed fee basis are earned upon receipt and are non-refundable, unless specified otherwise in writing. Client agrees that in the event we are required by law, a court or tribunal of competent jurisdiction, or determine ourselves for whatever reason, to return any portion of a scale or fixed fee to the Client, that the principles of *Quantum Meruit* shall apply, and that the amount to be returned to the Client is limited to the scale or fixed fee paid by the client after deducting the higher of (a) the number of hours we worked on the matter charged at our standard hourly rates, or (b) the percentage of work completed in relation to the matter's entire scope of work.

We reserve the right to settle any unpaid invoice out of funds held by us or by charging any credit card we have on file for the Client. We shall not exercise this right if, within 10 days, the Client (a) notifies us in writing that our invoice is disputed, (b) informs us of the grounds of dispute, and (c) identifies what part or parts of the invoice are disputed. We reserve the right to settle any undisputed part of the invoice out of the funds held by us or by charging any credit card we have on file for the Client.

The Client will be responsible for the settlement of our fees and costs unless we have waived the liability in writing. No (a) agreement by us to invoice or send the invoice to a third party, or (b) acceptance by us that a third party has agreed to pay the fees and costs, or (c) acceptance that the Client is insured shall be construed as a waiver of the Client's primary responsibility to settle our fees and costs.

If the Client fails to make payments on account as we request, or fails to pay our fees and/or costs as they fall due, we may cease to act for the Client pending payment in full of all such amounts or terminate our contract with the Client.

Should the Client wish to transfer funds to us this may be done by telegraphic transfer (at all times quoting the matter and, if applicable, the invoice number). We will supply details of our account on request. The Client is requested to notify our Client Relations staff when sending funds by telegraphic transfer so that our Finance Department can be informed. If funds are sent in a currency other than the agreed to currency, or if no currency was agreed, United States Dollars, or sent to an account denominated in a currency other than the agreed to currency, or if no currency was agreed, United States Dollars, we reserve the right to convert the funds to those currencies respectively, unless other arrangements have been agreed, and to recover any bank charges so incurred from the Client. We accept no responsibility for our inability appropriately to allocate funds received without clear notification of the matter or invoice number (if any) in respect of which the payment is made.



16. Client Funds

Any monies retained in our account, whether held (a) on account of our fees or costs, (b), or howsoever otherwise held, are or will be placed with a licensed banking institution in the jurisdiction in which such banking institution is located.

17. Deduction of Amounts Due

In addition to payments received on account, whenever we hold funds that are due to the Client in any matter, we reserve the right, to deduct amounts due to us relating to that matter or to any other of the Client's matters out of such funds.

18. Interest on Late Payment

Our invoices are payable upon presentation. We reserve the right to charge interest on unpaid invoices, such interest to be compounded quarterly from the date of the invoice to the date of payment, accrued daily at the highest rate allowable under the laws of the jurisdiction governing the one of us who issued the invoice.

19. Limitation of Our Liability to the Client and Other Persons

Our aggregate liability in contract or tort, including negligence, or under statute or otherwise, for any loss, including direct loss and indirect or consequential loss and including loss of business or profits, liability or damage suffered by the Client or any other person that may arise from or in connection with our services, shall be limited to the total amount of fees paid to the liable one of us by the Client for our services performed in connection with the matter in which the liability arose. This shall be the exclusive remedy.

Neither the Client nor any other person is permitted to bring any claim in respect of any loss, including direct loss and indirect or consequential loss and including loss of business or profits, liability or damage arising from or in connection with our services against any of our employees or any of our members, partners, consultants, or shareholders, or any of our managers, directors, or officers even where any such person has been negligent.

Any claim made by the Client or any other person in respect of any loss, including direct loss and indirect or consequential loss and including loss of business or profits, liability or damage arising from or in connection with our services, whether in contract or tort, including negligence, or under statute or otherwise, must be made:

- a. where those services have been delivered, within three years of the date on performed; and
- b. if those services have been terminated, within three years of the date of termination (subject to (a) above),

and in either of these cases that shall be the date when the earliest cause of action, in contract or tort, including negligence, or under statute or otherwise, shall be deemed to have accrued in respect of the relevant claim. A claim shall be made when court or other dispute resolution proceedings are served on us.

Nothing in these Terms shall limit or exclude any liability that cannot lawfully be limited or excluded, including, liability for fraud or fraudulent misrepresentation.

20. Disagreements in Relation to Our Fees and Complaints

In the event of a bona fide (a) dispute concerning our fees and/or costs or (b) complaint about our services, we shall try to resolve such dispute or complaint with the Client to the satisfaction of both parties. The Client should inform the professional in charge of the matter of details of the Client's grounds for disputing the fees raised or



costs incurred or setting out the nature of the complaint. We shall make every effort to deal with such dispute or complaint promptly. If such dispute or complaint cannot be resolved within a reasonable period with such partner, the Client should contact Jimmy Sexton.

21. Privacy, Copyright and Indemnity

Any advice, memorandum, or report that we provide to the Client is so provided solely in the context of the instruction received from the Client and solely for the Client's use. The Client shall not rely on any such advice, memorandum, or report in any other context and shall not make such advice, memorandum, or report available to any third party without our prior written consent. We assume no responsibility and accept no liability in respect of any claim by any third party who or which may act or purportedly act in reliance upon such advice, memorandum or report, unless we have expressly agreed in writing with such third party that we assume responsibility.

We expressly reserve copyright/intellectual property rights in any documentation, drafting or advice provided to the Client. Documentation, drafting and advice that we provide is only to be used by the Client for the specific purpose for which it was provided. The Client shall not, without our prior written consent, use such documentation, drafting or advice in any way for any other purpose, neither shall the Client duplicate, amend, vary or adapt the documentation or drafting in any way or allow any third party so to use the documentation or drafting, except as we shall otherwise agree in writing.

To the maximum extent permitted by law, the Client hereby undertakes to hold us harmless and to fully and effectively indemnify us and keep us indemnified against all actions, proceedings, claims, demands, damages, costs and other liabilities arising out of or in connection with any breach by the Client of the foregoing.

22. Termination and/or Cessation

We expect to continue to act in any matter on which we accept instructions until the matter is completed. The Client may, however, terminate our contract with the Client at any time by written notice to the professional in charge of the Client's matter. We may also terminate our contract with the Client at any time by written notice to the Client, but shall not normally do so, save in accordance with these Terms, unless a conflict of interest arises or we consider that for any other reason we should not continue to accept instructions from the Client.

Where we cease to act for the Client, including on termination of our contract with the Client, regardless of who terminates it, subject to any applicable laws or rules, (a) our duty of care, if any, to the Client under our contract with the Client or any other provision of law will cease, (b) we shall be entitled to recover all fees and costs chargeable up to and subsequent to the date of such cessation, including any fees and costs incurred in concluding the matter and/or transferring the Client's files to another adviser, and (c) we shall bear no liability or responsibility for the consequences of such cessation.

23. Severance

Any provision of these Terms that is prohibited or becomes unenforceable under the laws of any jurisdiction which affects the performance or enforceability of these Terms shall, with respect to that jurisdiction, be ineffective to the extent of the prohibition or unenforceability but without invalidating the remaining provisions of these Terms, nor shall it affect the validity or enforceability of that provision in any other jurisdiction.

24. Retention of Documents

We shall be entitled to retain all documentation which has come into existence during the continuance of any matter on which we have accepted instructions, including following termination of the same, until payment in full of all fees and costs.



Subject to payment in full of all fees and costs, we will, on the Client's request, provide originals, or, if so requested and on payment of a fee, copies, of any documentation belonging to the Client that we are holding or have under our control.

Subject to the other provisions of this clause, all Client documentation, whether in physical form or electronic format, will be retained and disposed of in compliance with our policy in effect from time to time. Subject to future changes, it is our current policy that we shall retain the Client's documents for a minimum of 6 years. For documentation that does not, in our view, need to be retained in physical form we will retain only electronic copies.

Notwithstanding our agreement to retain documentation set out in the preceding paragraph, whether during or after any matter on which we accept instructions, we will not be liable for any loss, destruction or damage of or to such documents or files howsoever caused.

25. Future Developments and Factual Matters

Unless otherwise agreed by us, we shall be under no obligation to advise the Client or undertake any investigations as to any developments or factual matters that might affect the Client's affairs generally or, after completion of any matter on which we accept instructions, any developments or factual matters related to or that might affect that matter.

26. Governing Law and Jurisdiction

These Terms are governed by (a) United Arab Emirates law in so far as they relate to the provision of services by Esquire Tax and/or Esquire Consulting, and (b) the laws of the State of Arizona, United States of America, in so far as they relate to the provision of services by Esquire Corporate Services.

The Client agrees to submit to the non-exclusive jurisdiction of (a) the Dubai Courts, United Arab Emirates, to settle any dispute that arises out of or in connection with these Terms as they relate to the provisions of services by Esquire Tax or Esquire Consulting, and (b) the Maricopa County Superior Court, State of Arizona, United States of America, to settle any dispute that arises out of or in connection with these Terms as they relate to the provisions of services by Esquire Corporate Services.



Appendix "A"

Additional Terms Applicable to United States Tax Preparation Services

1. Applicability

Subject at all times to the Terms, these Additional Terms ("Additional Terms") set out in this Appendix "A" shall apply to United States tax return preparation services performed by us at the instruction of the Client.

United States tax preparation services includes, but is not limited to, the preparation of United States federal, state, and local tax returns, including related information returns and/or other returns and/or forms ("returns").

2. Verification of Information

We prepare returns based on information provided to us by the Client or at the direction of the Client. We do not verify the accuracy of the information provided to us. The Client represents that the information provided to us to prepare the Client's returns is true, accurate, and correct.

3. Accuracy and Supporting Documentation

The Client, not us, is ultimately responsible for the accuracy and completeness of the Client's returns and for maintaining supporting documentation for the information reported on the returns. We will use the information provided to us in the Client's best advantage within the boundaries of applicable law and regulations. Our work in connection with the preparation of the Client's returns does not include any procedures designed to discover defalcations or other irregularities, should any exist.

A taxing authority may assess penalties and/or interest against the Client for errors, omissions, or inaccuracies on the Client's returns and/or for lack of supporting documentation for the returns. We are not responsible for any penalties and/or interest assessed against the Client for any error, omission, or inaccuracy in the Client's returns, except where such error, omission, or inaccuracy is due to our mistake, in which case our liability shall not exceed the penalties and/or interest stated in the initial notice informing the Client of the assessment of such penalties and/or interest, subject always to the limitations in clause 19 of the Terms. We reserve the right, exercisable at our sole discretion, to contest, appeal, and/or request the abatement of any penalties and/or interest assessed against the Client due to our mistake before paying any penalties and/or interest assessed against the Client.

4. Timely Filing

An extension of time to file a return, is an extension of time to file the return only, not an extension of time to pay any tax due. The Client acknowledges that we cannot guarantee completion of their return by any delivery date agreed to between the Client and us, or by the return due date, unless we have been provided all necessary information to prepare such return at least 60 days prior to any such date, unless otherwise specified by us in writing. Returns not timely filed may result in interest and/or penalties being assessed against the Client.

5. Document Retention

The Client is required to maintain copies of all supporting documentation relevant to the Client's returns. Our files are not complete with regard to supporting documentation for the Clients' returns. IRS record retention information is available at: <http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Recordkeeping>.



6. Return Filing

The Client is responsible for lodging the Client's returns with the appropriate taxing or other authority, unless we confirm to the Client, in writing, that we have or will electronically file the Client's return.

7. Audit Protection Service

a. Service Description

Audit Protection Service ("Protection") provides that we will represent the Client before the United States Internal Revenue Service ("IRS") in an examination of the Client's return by the IRS for the fee paid by the Client for Protection;

b. Fees

The fee for Protection is 10% of our actual fees charged for the preparation of the Client's return being examined and for which the client purchased Protection.

c. Eligibility

To be eligible to use Protection, (a) the Client must have indicated their desire to purchase Protection on our engagement letter at the time the Client instructed us to prepare their return, but in any event prior to the return due date; (b) the Client must have purchased and paid for Protection for the year being examined; (c) the Client must be an individual; (d) the tax return being examined must be a federal individual income tax return; (e) we must have prepared the Client's federal individual income tax return being examined; and (f) the Client must provide us with proof of Client's eligibility for Protection.

d. Penalties and Interest

Protection does not provide for the reimbursement of any penalties and/or interest charges assessed against the Client.

e. Conditions of Protection

The Client must comply with the following conditions of Protection: (a) must notify us via email at support@esquiregroup.com of any Internal Revenue Service ("IRS") notice of examination regarding a return eligible for Protection and for which the Client wishes to use Protection within 14 days of the notice date; (b) promptly provide us with copies of any and all IRS notices and correspondence relating to the examination, as well as any other documentation relevant to the examination; (c) Upon presentation by us, execute a Power of Attorney, Form 2848, appointing one or more of our professionals as the Client's representative with the IRS; (d) give us reasonable notice of any meetings, teleconferences, video conferences, etc... with the IRS; and (e) not interfere with our representation and follow our advice and instructions with regard to the examination.

f. Applicability of Protection

Protection only applies to returns that were originally and timely filed with the IRS. Protection does not apply to: (a) returns that were rejected by the IRS; (b) amended returns; (c) returns other individual federal income tax returns; (d) any returns used to file for tax credits or rebates, such as, property tax, homestead or renters credits that are not filed in conjunction with a federal, state, or local return; (e) the calculation of estimated tax payment vouchers, repayment of mistakenly refunded estimated tax payments; (f) any return relating to previous years; (g) notices of examination that are received by the Client from the IRS more than 3 years from the filing deadline of the return, not including extensions; (h) criminal investigations; or (i) appeals.