



**KPMG (Registered)**  
6th Floor, Tower - A, Plot # 07  
Advant Navis Business Park  
Sector - 142, Noida Expressway  
Noida - 201305, UP, (India)

Telephone + 91 120 386 8000  
Fax + 91 120 386 8999  
Internet www.kpmg.com/in

## LETTER OF ENGAGEMENT

### Strictly Private & Confidential

Prof. Ramesh Behl,  
Director,  
International Management Institute, Bhubaneswar  
Gothpatna,  
PO: Malipada, PS: Chandaka  
District - Khurda,  
Bhubaneswar – 751003  
Odisha  
Tel +91- 9178630066

4<sup>th</sup> September 2014

Dear Prof. Behl,

### Engagement Letter

Thank you for inviting KPMG to provide Six Sigma services for International Management Institute, Bhubaneswar. Further to our discussions, we have detailed our scope, project timing & fees, and our terms and conditions in this letter. The scope as indicated in this letter has been drafted based on our discussions and your agreement.

The terms and conditions set out as Annexure in this document apply to the work to be undertaken by us for the purpose of this engagement. Any amendment or variation to the terms and conditions laid down in this document shall be agreed in writing between International Management Institute, Bhubaneswar and KPMG.

### Scope and Limitations

The scope of this engagement covers provision of training for 6σ Green Belt. The current engagement scope covers only the institute campuses in Bhubaneswar location of International Management Institute, Bhubaneswar for its institute International Management Institute at Bhubaneswar.

### Engagement Team

The service delivery for International Management Institute, Bhubaneswar is planned to be managed by

- K.K. Raman , Engagement Partner
- Meenakshi Sundaresan, Technical Director
- Nitesh Jain, Associate Director, Engagement Manager
- Duly qualified trainers

**Engagement team is duly qualified to execute the engagement.**

### Deliverables

Our deliverables will be provided to International Management Institute, Bhubaneswar on the basis that they are solely for its use internally and that it will not be disclosed or distributed, in whole or in part, to any third party without our prior written consent from KPMG

Phase	Key Activities	Key deliverables	Responsibilities	Person - Days
Phase I	<ul style="list-style-type: none"> <li>Conduct Green Belt Training</li> </ul>	<ul style="list-style-type: none"> <li>Green Belt training for minimum 40 selected students forming one batch (4 days)</li> <li>One hard copy of training contents at beginning of program</li> </ul>	<p><b>IMI</b></p> <ul style="list-style-type: none"> <li>Identify participants for the training programs</li> </ul> <p><b>KPMG</b></p> <ul style="list-style-type: none"> <li>Conduct training programs</li> <li>Conduct Training Assessment</li> </ul>	4

Training	Phases	Deliverable	Pre-Requisites
Green Belt	Define	<ul style="list-style-type: none"> <li>Understand 6σ</li> <li>Project definition and Charter</li> <li>High level Process Mapping – COPIS</li> </ul>	<ul style="list-style-type: none"> <li>Team player</li> <li>Statistical knowledge is desirable</li> <li>A process oriented class room culture</li> </ul>
	Measure	<ul style="list-style-type: none"> <li>CTQ Characteristics – Learning and usage of tools like FMEA, C&amp;E diagram, Pareto and detailed process mapping</li> <li>Performance standards</li> <li>Measurement system Analysis (MSA)</li> </ul>	
	Analyze	<ul style="list-style-type: none"> <li>Graphical Analysis</li> <li>Process Capability – Cp, Cpk,</li> <li>Identify variation sources – Hypothesis testing</li> </ul>	
	Improve	<ul style="list-style-type: none"> <li>Brainstorming techniques and TRIZ</li> <li>Pilot Improvement plans</li> </ul>	
	Control	<ul style="list-style-type: none"> <li>Introduction to Control Plans</li> <li>SPC – Control charts for Variable and Discrete Data</li> <li>Project closure</li> </ul>	





### Engagement Fee

We will charge International Management Institute, Bhubaneswar a fixed fee of INR 2,12,000/- (Rupees Two Lacs Twelve Thousand only) for upto 40 students undergoing this program. Any student in addition to 40 will be charged extra on pro-rata basis @INR 5,300/- per participant.

### Billing and Payment Terms

The fee for 40 students undergoing Six Sigma Green Belt program is identified as stated hereunder –

Payment Terms	Amount
On Signing of Contract	INR 50,000.00
On Commencement of batch consisting of 40 students	INR 1,62,000.00
<b>Total Fee per Batch</b>	<b>INR 2,12,000.00</b>

The above fee is inclusive of the applicable taxes. Our invoices are payable on submission.

### **Other Expenses:**

The fee does not include additional expenses such as local conveyance, subsistence and communication, boarding and lodging, food for faculty etc. International Management Institute, Bhubaneswar would handle bulk reproduction of training material and shipping for them if required.

### **General Terms of Business**


The standard terms and conditions are enclosed in General Terms of Business.

The Annexure to this letter contains the additional terms of business to which this engagement will be subject. Please indicate your acceptance of these arrangements by signing and returning one copy of this letter. We look forward to working with you in this assignment and would like to inform you that it will receive our close attention

Yours faithfully,

Meenakshi Sundaresan  
Technical Director

We have read this letter including the annexure fully and confirm our agreement with its terms.

Signature   
Name Prof. Ramesh Behl  
Designation Director  
Company International Management Institute, Bhubaneswar  
*Duly authorized for and on behalf of International Management Institute, Bhubaneswar*

n Bhushan

From: Singh, Ayoushman [ayoushman@Kpmg.Com]  
Sent: Wednesday, September 17, 2014 1:11 PM  
To: metri@imi.edu; Prof. Ramesh Behl  
Cc: Pushpa Vinod; director; Jain, Nitesh  
Subject: KPMG Six Sigma Program at IMI

Dear Sir,

This is in reference to my discussion with Ms. Pushpa regarding the LOE and concern raised by you. To clarify, KPMG will charge a total fee payable by IMI basis the number of students attending the course. However, to further notify original pricing was mutually agreed basis a minimum students forming a batch. In view of this, we sincerely request to push for higher numbers for participation. In case when the participation is less than the expected numbers then it is up to KPMG to conduct the course or deny, as per contract. The same will be mutually agreed.

Hope this clarifies. We thus request to please help send us the signed LOE at earliest convenience in order for us to block faculty and coordinate logistics.

May please treat this as official note.

Regards,  
Ayoushman Singh

Associate Consultant  
Management Consulting - Business Excellence

KPMG  
Advant Navis Business Park  
Plot No. 07, Sector 142  
Noida Express Way  
Noida - 201 305 (India)

Tel +91 (0)120 386 8742  
Fax +91 (0)120 386 8999  
Mobile +91 (0)9999 755 655

[ayoushman@kpmg.com](mailto:ayoushman@kpmg.com)  
[www.kpmg.com/in](http://www.kpmg.com/in)

KPMG (in India) allows reasonable personal use of the e-mail system. Views and opinions expressed in these communications do not necessarily represent those of KPMG (in India).

\*\*\*\*\*  
\*\*\*\*\*

**DISCLAIMER**

The information in this e-mail is confidential and may be legally privileged. It is intended solely for the addressee. Access to this e-mail by anyone else is unauthorized. If you have received this communication in error, please address with the subject heading "Received in error," send to [postmaster1@kpmg.com](mailto:postmaster1@kpmg.com), then delete the e-mail and destroy any copies of it. If you are not the intended recipient, any disclosure, copying, distribution or any action taken or omitted to be taken in reliance on it, is prohibited and may be unlawful. Any opinions or advice contained in this e-mail are subject to the terms and conditions expressed in the governing KPMG client engagement letter. Opinions, conclusions and other information in this e-mail and any attachments that do not relate to the official business of the firm are neither given nor endorsed by it.

## General Terms of Business

These General Terms of Business ("General Terms") apply to the delivery of services by KPMG to a client pursuant to a letter enclosing these General Terms and recording the engagement ("the Engagement Letter").

### Definitions

**Services** means the services to be delivered by us under the Engagement Letter.

**KPMG or we** (or derivatives) means the KPMG contracting party as identified by the Engagement Letter.

**You** (and derivatives) means the addressee (or addressees) of the Engagement Letter.

**Services Contract** means the contract formed by the Engagement Letter and these General Terms, together with any appended documents or other terms applicable to the Services ("Additional Terms").

**KPMG Persons** means the KPMG contracting party, each and all of our partners, members, directors, employees and agents, as the case may be, together with any other body or entity controlled by us or owned by us or associated with us and each and all of its partners, members, directors, employees and agents and "KPMG Person" shall mean any one of them.

**Engagement Team** means, collectively or individually, KPMG Persons (excluding corporate bodies, entities or firms) who is or are involved in delivering the Services.

**Other KPMG Person(s)** means, collectively or individually, KPMG Persons who are not members of the Engagement Team.

**Other Beneficiaries** means any person or organisation identified in and for whom you sign the Engagement Letter (other than you) as a beneficiary of the Services or any product thereof.

These definitions shall apply wherever used in the Services Contract.

### Our services and responsibilities

1. The Engagement Letter shall set out the Services to be delivered by us and associated matters and may vary these General Terms.
2. The Services shall be delivered with reasonable skill and care.
3. Where individuals to be involved in delivering the Services are named in the Engagement Letter, we shall use reasonable endeavours to ensure that they are so involved. We may substitute those identified for others of equal or similar skills but we shall consult you before doing so.

4. We may acquire sensitive information concerning your business or affairs in the course of delivering the Services ("Confidential Information"). We shall preserve the confidentiality of Confidential Information and we shall not disclose it beyond KPMG Persons who are involved in delivery of Services unless permitted by you or by this clause. Information relating to you, to our relationship with you, and to the Services, including Confidential Information, may be shared by us with KPMG Persons on a need to know basis, and may be accessed by other parties who facilitate the administration of our business or support our infrastructure. We shall remain responsible for preserving confidentiality if Confidential Information is shared with such KPMG Persons or accessed by such other parties. This clause shall not apply where Confidential Information properly enters the public domain. This clause shall not prohibit our disclosure of Confidential Information where we are required by law or a competent regulatory authority to disclose or where we wish to disclose it to our professional indemnity insurers or advisers, in which event we may do so privately and in confidence only.

We may disclose in our external communication the fact that we have performed work (including the Services) for you, in which event we may identify you by your name and/or logo and we may indicate only the general nature or category of such work (or of the Services) and any details which have properly entered the public domain.

5. We may supply written advice or confirm oral advice in writing or deliver a final written report or make an oral presentation on completion of the Services. Prior to completion of the Services we may supply oral, draft or interim advice or reports or presentations but in such circumstances our written advice or our final written report shall take precedence. No reliance shall be placed by you on any draft or interim advice or report or any draft or interim presentation. Where you wish to rely on oral advice or on an oral presentation made on completion of the Services, you shall inform us and we shall supply documentary confirmation of the advice concerned.

6. We shall not be under any obligation in any circumstances to update any advice, report or any product of the Services, oral or written, for events occurring after the advice, report or product concerned has been issued in final form.

7. Any product of the Services released to you in any form or medium shall be supplied by us on the basis that it is for your benefit and information only and that, save as may be required by law or by a competent regulatory authority (in which case you shall, unless prohibited by law, inform us in advance), it shall not be copied, referred to or disclosed, in whole (save for your own internal purposes) or in part, without our prior written consent. The Services shall be delivered on the basis that you shall not quote our name or reproduce our logo in any form or medium without our prior written consent. We disclaim all responsibility or liability for any costs, damages, losses, liabilities, expenses incurred by anyone as a result of circulation, publication,

reproduction or use of our reports contrary to the provisions of this clause. You may disclose in whole any product of the Services to your legal and other professional advisers for the purposes of your seeking advice in relation to the Services, provided that when doing so you inform them that

- disclosure by them (save for their own internal purposes) is not permitted without our prior written consent, and

- to the fullest extent permitted by law we accept no responsibility or liability to them in connection with the Services.

8. Any advice, opinion, statement of expectation, forecast or recommendation supplied by us as part of the Services shall not amount to any form of guarantee that we have determined or predicted future events or circumstances.

#### **Ownership**

9. We shall retain ownership of the copyright and all other intellectual property rights in the product of the Services, whether oral or tangible, and ownership of our working papers. You shall acquire ownership of any product of the Services in its tangible form on payment of our Charges for any such product. For the purposes of delivering services to you or other clients, KPMG Persons shall be entitled to use, develop or share with each other knowledge, experience and skills of general application gained through performing the Services.

#### **Our charges**

10. We shall render invoices in respect of the Services comprising fees, outlays and service tax thereon (where applicable), plus any overseas taxes that might be payable thereon or deductible therefrom ("our Charges"). Details of our Charges and any special payment terms shall be set out in the Engagement Letter. Our fees shall be based on the degree of responsibility of our partners, members, directors, employees or agents, as the case may be, involved in delivering the Services, their skill and time spent by them in performing them and the nature and complexity of them.

11.1 In return for the delivery of the Services by us, you shall pay our Charges (without any right of set-off), on presentation of our invoice or at such other time as may be specified in the Engagement Letter.

We may charge interest on any outstanding balances at the prime lending rate of the State Bank of India from time to time in force (this rate applying after as well as before any court award or judgement in our favour in respect of outstanding balances).

11.2 If the Services Contract is terminated or suspended, we shall be entitled to payment for outlays incurred to that time and to payment of fees for Services performed, plus service tax thereon (where applicable). Our fees for Services performed shall in this event be calculated by

reference to our hourly rates at the time of performance of such Services.

11.3 Where there is more than one addressee of the Engagement Letter, unless provision is made in the Engagement Letter for payment of our Charges by one of you or by a third party, all of you shall each be fully liable separately to pay our Charges as well as being so liable together as a group and we shall be entitled to call upon any of you and all of you for payment in full.

11.4 If we are required by any court or regulatory body to provide information or to produce documents relating in any way to the Services, in any proceedings or forum in which we are not a party or participant, you shall pay our costs incurred in responding to any such requirement at our standard rates applicable at the time of responding, together with outlays including legal expenses, and service tax thereon (where applicable).

#### **Your responsibilities**

12. Where there is more than one of you, this clause applies to each of you separately and not collectively. Notwithstanding our duties and responsibilities in relation to the Services, you shall retain responsibility and accountability for managing your affairs, deciding on what to do after receiving any product of the Services, implementing any advice or recommendations provided by us, and realising any benefits requiring activity by you.

13. Where you require us or the nature of the Services is such that it is likely to be more efficient for us to perform Services at your premises or using your computer systems or telephone networks, you shall ensure that all arrangements are made for access, security procedures, virus checks, facilities, licences or consents as may be required (without cost to us).

14. You shall not, directly or indirectly, solicit the employment of any of our partners, members, directors or employees, as the case may be, involved in performing the Services while the Services are being performed or for a period of 3 months following their completion or following termination of the Services Contract, without our prior written consent. This prohibition shall not prevent you at any time from running recruitment advertising campaigns nor from offering employment to any of our partners, members, directors or employees, as the case may be, who may respond to any such campaign.

#### **Information**

15. To enable us to perform the Services, you shall supply promptly all information and assistance and all access to documentation in your possession, custody or under your control and to personnel under your control where required by us. You shall use your best endeavours to procure these supplies where not in your possession or custody or under your control. You shall inform us of any information or developments which may come to your notice and which might have a bearing on the Services. You shall supply

information in response to our enquiries (if any) to enable us to comply with our statutory responsibilities to make disclosures to relevant authorities and any such disclosures may include Confidential Information.

16. We may rely on any instructions or requests made or notices given or information supplied, whether orally or in writing, by any person whom we know to be or reasonably believe to be authorised by you to communicate with us for such purposes.

We may communicate with you by electronic mail where any such person wishes us to do so, on the basis that in consenting to this method of communication you accept the inherent risks (including the security risks of interception of or unauthorised access to such communications, the risks of corruption of such communications and the risks of viruses or other harmful devices), that to the extent permitted by law we may intercept such communications in order to monitor them for internal compliance or other statutory purposes, and that you shall perform virus checks. We may, at your request, send documents to an electronic storage facility hosted or controlled by you or at your direction, in which event you shall be responsible for security and confidentiality at such facility.

17. We may receive information from you or from other sources in the course of delivering the Services. You confirm that you are entitled to supply such information to us and are aware that we shall not be required to establish the reliability of the information received by us unless otherwise stated. To the fullest extent permitted by law, we shall not be liable to you for any loss or damage suffered by you arising from fraud, misrepresentation, withholding of information material or relevant to the Services or required by us, or other default relating to such information, whether on your part or that of the other information sources, unless such fraud, misrepresentation, withholding or such other default is evident to us without further enquiry.

#### Knowledge and conflicts

18. In clauses 18 to 24 "**Barriers**" means safeguards designed to facilitate the protection of each client's interests and may include (for example): separate teams, their geographical and operational separation and/or access controls over data, computer servers and electronic mail systems.

19. The Engagement Team shall not be required, expected or deemed to have knowledge of any information known to Other KPMG Persons which is not known to the Engagement Team.

20. The Engagement Team shall not be required to make use of or to disclose to you any information, whether known to them personally or known to Other KPMG Persons, which is confidential to another client.

21. KPMG Persons may be delivering services to, or be approached to deliver services to, another party or parties

who has or have interests which compete or conflict with yours (a "**Conflicting Party**" or "**Conflicting Parties**").

22. KPMG Persons are and shall remain free to deliver services to Conflicting Parties, except that where the interests of the Conflicting Party conflict with yours specifically and directly in relation to the subject matter of the Services: the Engagement Team shall not deliver services to the Conflicting Party; and Other KPMG Persons may only deliver services to the Conflicting Party where appropriate Barriers are put in place. The effective operation of such Barriers shall constitute sufficient steps to avoid any real risk of a breach of our duty of confidence to you.

23. We seek to identify Conflicting Parties in the circumstances set out in clause 22. If you know or become aware that a KPMG Person is advising or proposing to advise such a Conflicting Party, you shall inform us promptly.

24. Where a party has engaged us to deliver services before you have done so and subsequently circumstances change, we may consider that, even with Barriers operating, your interests are likely to be prejudiced and we may not be satisfied that the situation can be managed. In that event we may have to terminate the Services Contract and we shall be entitled to do so on notice taking effect immediately on delivery but we shall consult you before we take that step.

#### The Services Contract

25. The Services Contract sets out the entire agreement and understanding between you and us in connection with the Services. The Services Contract supersedes and relieves us from liability (if any) that might otherwise arise for any prior agreements, understandings, arrangements, statements or representations (unless made fraudulently) as to any facts or matters relating to KPMG or the Services. Any modifications or variations to the Services Contract must be in writing and signed by an authorised representative of each party. If there is any inconsistency between the Engagement Letter and any other elements of the Services Contract, the Engagement Letter shall prevail. If there is any inconsistency between these General Terms and Additional Terms that may apply, the Additional Terms shall prevail. Nothing in the Services Contract shall operate to exclude any liability which we would otherwise have to you in respect of any statements made by us fraudulently prior to the date of the Services Contract.

#### Third party rights

26. The Services Contract shall not create or give rise to, nor shall it be intended to create or give rise to, any third party rights. No third party shall have any right to enforce or rely on any provision of the Services Contract which does or may confer any right or benefit on any third party, directly or indirectly, expressly or impliedly. The application of any legislation giving to or conferring on third parties contractual or other rights in connection with

the Services Contract shall be excluded. No KPMG Person shall be a third party for the purposes of this clause.

#### Circumstances beyond your or our control

27. Neither we nor you shall be in breach of our contractual obligations or incur any liability to the other if we or you are unable to comply with the Services Contract as a result of any cause beyond our or your reasonable control. In the event of any such occurrence affecting you or us, that one shall be obliged as soon as reasonably practicable to notify the other, who shall have the option of suspending or terminating the operation of the Services Contract on notice taking effect immediately on delivery.

#### Waiver, assignment and sub-contractors

28. Failure by you or us to exercise or enforce any rights available to you or us shall not amount to a waiver of any rights available to you or us.

29. Neither of the parties shall have the right to assign the benefit (or transfer the burden) of the Services Contract to another party without the written consent of the other party.

30. Subject to clauses 4 and 39, we shall have the right to appoint sub-contractors to assist us in delivering the Services but where any such sub-contractors are not KPMG Persons we shall consult you before doing so. Where we appoint sub-contractors under this clause, we may share Confidential Information with them and for all purposes in connection with the Services Contract we shall accept responsibility for their work which shall be deemed to be part of the Services.

#### Exclusions and Limitations on our liability

31.1 In the particular circumstances of the Services set out in the Engagement Letter, the liability to you and to Other Beneficiaries of each and all KPMG Persons in contract or tort or under statute or otherwise for any consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses or losses (including without limitation, lost profits and opportunity costs) suffered by you (or by any such other party) arising from or in connection with the Services Contract and the Services, howsoever the indirect or consequential economic loss or damage is caused, shall be excluded.

31.2 Our liability in connection with the Services Contract and the Services shall be limited in accordance with this clause.

In the particular circumstances of the Services set out in the Engagement Letter and subject to clause 33 and clause 34 below,

- the aggregate liability to you and to Other Beneficiaries of each and all KPMG Persons,
- in contract or tort or under statute or otherwise,

- for any direct loss or damage suffered by you (or by any such other party) arising from or in connection with the Services or the Services Contract,

- howsoever the direct loss or damage is caused, including our negligence but not our fraud or other deliberate breach of duty,

shall be limited to the amount of fee paid to us for Services.

32. Where there is more than one beneficiary of the Services ("**Beneficiary**") the limitation on our liability agreed under clause 31 to each Beneficiary shall be apportioned by them amongst them. No Beneficiary shall dispute or challenge the validity, enforceability or operation of clause 31 on the ground that no such apportionment has been so agreed or on the ground that the agreed share of the limitation amount apportioned to any Beneficiary is unreasonably low. In this clause, "**Beneficiary**" shall include you and Other Beneficiaries.

33. Subject always to the aggregate limitation on our liability in clause 31 above, our liability shall in aggregate be limited to that proportion of the total loss or damage, after taking into account contributory negligence (if any), which is just and equitable having regard to the extent of our responsibility for the loss or damage concerned, and the extent of responsibility of any other person also responsible or potentially responsible ("**Other Person**"). In order to calculate the proportionate share of our liability, no account shall be taken of any matter affecting the possibility of recovering compensation from any Other Person, including the Other Person having ceased to exist, having ceased to be liable, having an agreed limit on its liability or being impecunious or for other reasons unable to pay, and full account shall be taken of the responsibility to be attributed to any Other Person whether or not it is before the competent court as a party to the proceedings or as a witness.

34. We accept the benefit of the exclusions and limitations in clauses 31, 32 and 33 above on our own behalf and in so doing we confer benefits on all KPMG Persons who may be or might have been involved in delivering the Services.

Any clauses in the Services Contract operating or which may operate to exclude or limit our liability in any respects shall not operate to exclude or limit any liability which cannot lawfully be excluded or limited.

35. This clause shall apply to claims arising from or under the Services Contract.

35.1 You and Other Beneficiaries shall not bring any claim against any KPMG Person other than the KPMG contracting party in respect of loss or damage suffered by you or by Other Beneficiaries arising out of or in connection with the Services. This restriction shall not operate to limit or exclude the liability of the KPMG contracting party as a firm or company for the acts or omissions of any other KPMG Person.



35.2 Any claim from you or Other Beneficiaries in respect of loss or damage suffered as a result of, arising from or in connection with the Services Contract, whether in contract or tort or under statute or otherwise, must be made

- where Services have been delivered, within three years of the date on which the activity giving rise to the claim was performed
- if the Services Contract has been terminated, within three years of the date of termination (subject to the bullet point above)
- if the loss or damage is suffered as a result of, arising from or in connection with our unauthorised disclosure of Confidential Information, within three years of the date on which the unauthorised disclosure took place

and in any of these cases that shall be the date when the earliest cause of action (in contract or tort or under statute or otherwise) shall be deemed to have accrued in respect of the relevant claim. For the purposes of this clause, a claim shall be made when court or other dispute resolution proceedings are commenced.

#### **Third parties**

36. You agree to indemnify and hold harmless us from time to time and at all times hereafter, from and against (i) all loss, damage, harm or injury suffered or incurred by us or any of us and (ii) all notices, claims, demands, action, suits or proceedings given, made or initiated against us on account of or arising out of (a) the performance, by us or any of us, of all or any of our obligations hereunder, or (b) any transaction contemplated under the Engagement Letter, or (c) any default committed by you in the performance of all or any of your obligations hereunder, as also against all costs, charges and expenses suffered or incurred by us on account of the aforesaid. This indemnity shall not, however, be applicable to the extent that any such notices, claims, demands, action, suits or proceedings are found by a competent court in its final judgement to have resulted primarily from our wilful default in performing the Services described in the Engagement Letter.

If any payment is made by you under this clause you shall not seek recovery of that payment from us at any time. In this clause "us" shall include all KPMG Persons and "you" shall include Other Beneficiaries.

#### **Termination**

37. Each party can terminate the Services Contract or suspend its operation by giving 30 days' prior notice in writing to the other at any time. Termination or suspension under this clause shall not affect any rights that may have accrued for either of the parties before termination or suspension and all sums due to us shall become payable in full when termination or suspension takes effect.

38. The following clauses of these General Terms shall survive expiry or termination of the Services Contract: clauses 4, 5, 6, 7, 8, 9, 12, 14, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 28, 29, 31, 32, 33, 34, 35, 36, 38, 39, 40, 41, 42, 43, 44, 45.

#### **Data protection**

39. We shall process or arrange for processing of personal data on your behalf for the purposes of delivering the Services. For such purposes we shall have your authority to do so in accordance with this clause. When we do so, we shall take appropriate technical and organisational measures designed to protect against unauthorised or unlawful processing of personal data and against accidental loss or destruction of, or damage to, personal data. In particular, we shall process personal data only for the purposes contemplated by the Engagement Letter and we shall act on your instructions only (given for such purposes) save as required by law or the order of competent court or tribunal. We may also process or arrange for processing of personal data in order to support the maintenance of quality and standards in our work or to facilitate the administration of our business or to support our infrastructure. We shall answer your reasonable enquiries to enable you to monitor our compliance with this clause. In making personal data available to us, you confirm that you have complied with applicable laws. In this clause, personal data means any information relating to an individual. We shall not sub-contract our processing of personal data (unless to KPMG Persons or other parties who are required to take equivalent measures when processing personal data) without your prior written consent.

Information about contacts we have at your organisation may be used by KPMG Persons to provide our services to you, and to occasionally provide marketing communications, which we believe may be of interest. Any person who does not wish to receive this information can at any time request that such communications cease by writing to us at the address mentioned in the Engagement Letter.

#### **Notices**

40. Any notice to you or us delivered under the Services Contract shall be in writing and delivered by registered post (or registered post overseas equivalent) to or left at our respective addresses appearing in the Engagement Letter (or such other address as may be notified in writing). Notices delivered by post shall be deemed to have arrived where posted from and to addresses in India, on the seventh working day and where posted from or to addresses overseas, on the tenth working day, following the date of posting.

#### **Severability**

41. Each clause or term of the Services Contract constitutes a separate and independent provision. If any provision of the Services Contract is judged by any court or authority of

competent jurisdiction to be void or unenforceable, the remaining provisions shall continue in full force and effect.

#### Capacity

43. You agree to and accept the provisions of the Services Contract on your own behalf and as agent for Other Beneficiaries. You shall procure in such circumstances that any Other Beneficiaries shall act on the basis that they are a party to the Services Contract, as if they had each signed a copy of the Engagement Letter and agreed to be bound by it. However, you alone shall be responsible for payment of our Charges.

44. We accept your agreement to and acceptance of the terms of the Services Contract (save for clauses 41, 43 and 44 above) on my own behalf and in so doing we confer benefits on all E-PKFC Persons.

#### Law and jurisdiction

45. The Services Contract shall in all respects be subject to and governed by Indian law without application of the conflict of laws principles and all disputes arising on any basis from or under the Services Contract shall be subject to the exclusive jurisdiction of the Indian courts.

#### Feedback on our performance

46. We aspire to embed in our culture the attitudes that we best distinguish our brand and contribute to the difference that you experience when you engage E-PKFC. We may invite you to provide feedback on our performance so that we can measure in what extent we meet our goals. If at any time you wish to discuss the Services or if you have a complaint about them, you are invited to telephone any partner or director identified in the Engagement Letter. If your problem is not resolved, you should contact Hrishabh Ramakrishna, Chief Operating Officer, by writing to him at E-PKFC, Mahatma JyotiBash Centre, 11/1 and 11/1, East Wing, H Poon, Karamangala, Hosur Ring Road, Bangalore- 560071, Karnataka, India. We will investigate any complaint promptly and do what we can to resolve the difficulties.

47