

Nestopar Selling Policies and Seller Code of Conduct

Seller code of conduct

Nestopar Pvt Ltd (www.nestopar.com / Nestopar app) enables you to reach hundreds of millions of customers. We strive to ensure a fair and trustworthy buyer and seller experience. At Nestopar, we expect you to adhere to the code of conduct principles outlined below. Violation of the code of conduct principles may result in the loss of your selling privileges and removal from Nestopar Marketplace.

Seller Code of Conduct Principles:

- Adhere to all applicable laws and abide by all Nestopar policies.
- Maintain current account information.
- Never misrepresent yourself.
- Always act in a manner that ensures a trustworthy experience for Nestopar customers.
- Never list products that may cause harm to Nestopar customers.
- Never engage in any misleading, inappropriate or offensive behaviour. This applies to all your activities, including but not limited to:
 - Information provided on your account
 - Information provided in listings, content or images
 - Communication between you and Nestopar or you and our customers
- Act fairly at all times. Unfair behaviour includes but is not limited to the following:

- Behaviour that could be deemed as manipulation or "gaming" of any part of the buying or selling experience
- Actions that could be perceived as manipulating customer reviews, including by directly or indirectly contributing false, misleading or inauthentic content
- Activities that could be perceived as attempting to manipulate Nestopar's search results or sales rankings
- Actions that intentionally damage another seller, their listings or their ratings
- Only maintain one Seller account for each region in which you sell, unless you have a legitimate business need to open a second account and all of your accounts are in good standing. Examples of a legitimate business justification include:
 - You own multiple brands and maintain separate businesses for each
 - You manufacture products for two distinct and separate companies
 - You are recruited for an Nestopar programme that requires separate accounts

Excluded Products List

"Excluded Products" means:

1. Cigars, cigarettes, tobacco or other products containing tobacco;
2. Firearms and all associated parts, kits and ammunition; realistic imitation firearms; air weapons, air guns, BB guns and airsoft guns which are illegal and/or illegal to sell via the Internet; spear guns; crossbows with a barrel; mace; black powder and all explosives; offensive weapons;
3. Fireworks and other pyrotechnics;
4. Knives, knife blades, razor blades, swords, daggers, axes and any other articles with a blade or which are sharply pointed and are

made or adapted for use for causing injury to persons, with the exception of (i) razor blades permanently enclosed in a cartridge or housing with less than 2 mm of blade exposed, (ii) unlockable folding blades of less than 3 inches, (iii) folding blades of less than 3 inches forming part of a multi-tool device, (iv) kitchen knives, (v) electric carving knives;

5. Medicines and veterinary medicines, medicinal products, medicinal feeds and remedies of any type which are sold by a seller who does not have the necessary licenses, authorisations and/or professional qualifications to sell such products or has such licenses, authorisations or professional qualifications but has not been approved to sell this category of products by Nestopar;
6. Any prohibited drug;
7. Nestopar prohibits the sale of caffeine powder, bulk caffeine powder and pure caffeine powder. When a product is marketed as caffeine powder, but we cannot determine the concentration or purity of the caffeine, we will prohibit such items. Nestopar allows the sale of supplements and related products that contain caffeine as an ingredient, and we allow the sale of liquid or tablet caffeine products;
8. Products containing human growth hormone;
9. Elements of the human body and medical implants;
10. Any live animals;
11. Products made of or containing any or part of any plant or animal, the sale, storage, import or export of which is prohibited or regulated, such as, for example, endangered species, elephant ivory, coral, sea turtle shells, most reptile skins;
12. Any product that contains other ingredients that are prohibited, restricted or regulated under applicable law;
13. "Sex and sensuality" products;
14. Products containing prohibited images of children and any other violent, offensive, obscene or sexual content that is unlawful;
15. Loose gemstone products;
16. Products that cannot be lawfully shipped to or sold in India;
17. Gift cards, gift vouchers and other stored value instruments;
18. Any product that is subject to a product recall;
19. Products that infringe another party's Intellectual Property Rights;
20. DVDs other than region 2, region 0 or region All and Blu-ray discs other than region B or region free; and

21. Any other types of products that, at our discretion, are not supported for sale through the Services (including any prohibited items listed in the "Policies and Agreements" section of Seller Central or Your Account respectively); provided that an Excluded Product will cease to be an Excluded Product when we inform you so.
22. Restricted Products. For more information, see Restricted Products.

Prohibited Content

- **Items not intended for distribution within India:** Products that are specifically manufactured for, and identified as "not for distribution within India" cannot be sold on Nestopar.com. This includes the following; imported text books, non-Region 5 DVDs, and non-PAL format videotapes.
- **Illegal and potentially illegal products:** Products sold on Nestopar.com must adhere to all applicable laws. As sellers are legally liable for their actions and transactions, they must know the legal parameters surrounding any product they display on our website.
- **Offensive material:** Nestopar reserves the right to determine the appropriateness of listings posted to our website.
- **Nudity:** In general, images that portray nudity in a gratuitous or graphic manner **are prohibited**.
- **Items that infringe upon an individual's privacy.** Nestopar holds personal privacy in the highest regard. Therefore, items that infringe upon, or have potential to infringe upon, an individual's privacy are prohibited.

Intellectual Property Violations

- **Counterfeit merchandise:** Products displayed on our website must be authentic. Any product that has been illegally replicated, reproduced or manufactured is prohibited.
- **Unauthorized and unlicensed merchandise:** All items displayed on our Site must be commercially produced and authorized or licensed for sale as a retail product.

- **Recopied media:** Media products (books, movies, CDs, television programmes, software titles, videogames, and so on) that have been recopied, dubbed, duplicated, or transferred without permission of the rights holder are illegal to sell and **are prohibited**. This includes:
 - **Books** - Unauthorised copies of books are prohibited.
 - **Music** - Bootlegs, unauthorised live concerts, unauthorised soundboard recordings, unauthorised merchandise, etc., are prohibited.
 - **Movies** - Unauthorised copies of movies in any format are prohibited. Unreleased/prereleased movies, screeners, trailers, unpublished and unauthorized film scripts (no ISBN number), electronic press kits, and unauthorised props are also prohibited.
 - **Photos** - Unauthorised copies of photos are prohibited.
 - **Radio programs & Concerts** - Unauthorised recordings or copies of recordings of radio programs are prohibited.
 - **Software** - Recopied or duplicated software in any format is prohibited. Academic, OEM, back-up, fulfillment, promotional, beta (prerelease), unauthorised freeware/shareware, and "softlifted" versions of software are prohibited.
 - **Television programmes** - Unauthorised copies of television programmes (including pay-per-view events), programmes never broadcast, unauthorised scripts, unauthorised props, and screeners are prohibited.
 - **Video games** - Video games displayed on our website must be full retail versions. Recopied and transferred video games are prohibited. Mod chips, silver disks, video game emulators, Sega bootdisks, game enhancers, unauthorized video game compilations, unauthorized bundles of video game products, and unauthorized accessories are also prohibited.
- **Transferred media.** Media transferred from one format to another is prohibited. This includes but is not limited to: films converted from NTSC to Pal and Pal to NTSC, laserdisc to video, television to video, CD-ROM to cassette tape, from the Internet to any digital format, etc.
- **Promotional media:** Promotional versions of media products, including books (advance reading copies and uncorrected proofs), music, and videos (screeners) **are prohibited**. These products are

distributed for promotional consideration and generally are not authorized for retail distribution or sale.

- **Rights of Publicity:** Celebrity images and/or the use of celebrity names cannot be used for commercial purposes without permission of a celebrity or their management. This includes product endorsements and use of a celebrity's likeness on merchandise such as posters, mouse pads, clocks, image collections in digital format, and so on.

Prohibited Products (Media)

The following media items must not be listed for sale through the Nestopar.com Marketplace programme:

- **Promotional media:** promotional versions of all media--including books (advance reading copies and uncorrected proofs), music, software, PC & video games, DVDs and videos (screeners)--are prohibited. These items are distributed for promotional consideration and are not authorised for retail distribution or sale.
- **Unauthorised and unlicensed merchandise:** all media--including books, CDs, VHS tapes, DVDs, software and PC & video games sold through Nestopar.com Marketplace program--must be fully licensed and authorised versions. All items sold through the Nestopar.com Marketplace program must be commercially produced and authorised or licensed as a retail product. Only full retail versions of software may be sold through Nestopar.com.
- **Software:** software that has been copied or duplicated in any format is prohibited. Additionally, academic, OEM, back-up, fulfillment, promotional, beta (prerelease), unauthorised freeware/shareware and "softlifted" software versions are prohibited. The majority of software licence agreements permit the initial licensee of the software to make a one-time permanent transfer of the licence directly to an end user. Sometimes the licence requires the transfer to include all of the software product (including all component parts, the media and printed materials, any upgrades, the licence itself and, if applicable, the Certificate of Authenticity). You should refer to your software's licence agreement to ensure that any software posted for sale is permitted to be transferred.
- **Video games:** video games sold through Nestopar.com must be full retail versions. Recopied and transferred video games are

prohibited. Mod chips, silver disks, video game emulators, Sega bootdisks, game enhancers, unauthorised video game compilations, and accessories are also prohibited.

- **Region 1 DVDs:** new region 1 DVDs are [restricted products] and may not be sold through Nestopar.com unless you have received pre-approval for such sales generally from Nestopar.com.
- **Recopied media:** copies, dubs, duplicates or transfers of books, music, videos, television programmes, radio programmes, concerts, DVDs, software etc., are prohibited. Recopied media infringe upon copyrights and trademarks and are illegal to sell. Just as you cannot sell a photocopied book without the author's permission, you cannot sell copies or duplicates of videos, music, video games, software, photos or any copyrighted material without the permission of the copyright holder. The following list of prohibited products comprises two sections: General Prohibited Content and Intellectual Property Prohibited Content Violations. Listing products from the Prohibited products list can result in cancellation of listings, suspension from use of Nestopar.com tools and reports, or permanent suspension of selling privileges. Sellers are responsible for ensuring that the products they offer are legal and authorized for sale or re-sale.
- **Cigarette substitutes:** Electronic cigarettes and other nicotine-based products that are not approved as aids to smoking cessation by the relevant authority or agency.
- **Electronic Surveillance Equipment:** Any electronic surveillance equipments are prohibited from sale.
- **Batteries:** Mercuric oxide button batteries (button-shaped batteries used in vintage camera equipment), alkaline-manganese batteries containing mercury, and zinc-carbon batteries containing mercury are prohibited from sale.
- **Mod chips:** Mod chips or similar devices used to facilitate the use of copied or imported games etc are prohibited.
- **Lock breaking devices:** All devices used for lock picking, jamming, code reading, etc. are prohibited from sale. Lock picking guns, cards bypass keys and tryout keys are prohibited.

Trade control laws

You must comply with all applicable import, re-import, sanctions, anti-boycott, export and re-export control laws, such as the Export Administration Regulations (EAR), the International Traffic in Arms Regulations (ITAR), and economic sanctions programmes implemented by the India Office of Foreign Assets Control. Depending on your location, the country of export, the country of import, the country of origin of the items, and other factors, additional laws and regulations from the India and other jurisdictions may apply. You are responsible for determining all applicable trade control laws (including India and non-India), obtaining any required government authorisations, and are liable for any penalties resulting from non-compliance.

Sanctioned countries, entities and individuals

Economic sanctions laws in India and a number of other countries prohibit or restrict unauthorised transactions with parties (that is, individuals, entities and government regimes) identified as engaging in terrorism, narcotics trafficking, weapons proliferation, and other activities that threaten the countries' national security, foreign policies, or economies (Denied Parties). Various government agencies publish lists of such parties (Denied Parties lists). In addition, countries may maintain trade sanctions and embargo programmes against specific countries and regions (sanctioned countries or regions), such that certain transactions involving these sanctioned countries or regions are prohibited or restricted.

In order to comply with these and other legal requirements, it is Nestopar's general policy that items imported from or originating in the sanctioned countries and regions may not be sold on Nestopar:

Involving Nestopar in any way in shipments or sales to parties in Sanctioned Countries or Regions is prohibited. Accounts may not be opened or affiliated with a country or region that Nestopar does not support.

Additionally, Nestopar does not engage in unauthorised business with or otherwise engage in or facilitate unauthorised transactions involving, directly or indirectly, individuals or entities that are (1) designated to certain Denied Parties lists or owned or controlled by certain Denied Parties, (2) located in or are ordinarily resident in sanctioned countries or regions, or (3) subject to sanctions or other applicable trade control restrictions.

You must ascertain and comply with any additional sanctions compliance requirements that apply to your transactions, including updates to Indian law. Non-compliance with India sanctions laws and regulations can result in significant civil and criminal monetary penalties as well as possible imprisonment, seizure of goods, and a bar from conducting business with Indian companies.

Export controls

India and a number of other countries have implemented export control laws that prohibit or restrict to whom, where, or for what purpose certain items may be exported, re-exported or transferred. Products subject to export control restrictions include defence articles (for example, military ordnance and vehicles, certain firearm scopes, night vision goggles, body armour, and related software and technical data that are subject to the ITAR) and 'dual-use' items (for example, products having both defence and commercial purposes that are subject to the EAR).

An export licence or other authorisation may be required to export, re-export or transfer items that are subject to export control restrictions. You are responsible for obtaining required export authorisations, as well as for complying with all other applicable export compliance obligations, related to products sold on Nestopar. Non-compliance with export control laws can result in significant civil penalties, criminal penalties (including imprisonment), and/or loss of export privileges.

Anti-boycott rules

It is Nestopar's policy to conduct business worldwide in compliance with all applicable anti-boycott laws, including those administered by both the Indian Department of Commerce and the INDIAN Department of the Treasury. You must not involve Nestopar, its subsidiaries, or any employees of Nestopar or its subsidiaries in all global locations in activities that support international boycotts opposed by the INDIA.

Import/customs requirements

You also are responsible for complying with all applicable requirements associated with any items that you import.

Nestopar Services Business Solutions Agreement

Last updated: September 2021

General Terms

Welcome to **Nestopar Business Point**, a suite of optional merchant services including [Selling on Nestopar](#), [Fulfilment by Nestopar](#) and Nestopar Advertising .

THIS AGREEMENT CONTAINS THE TERMS AND CONDITIONS THAT GOVERN YOUR ACCESS TO AND USE OF THE SERVICES THROUGH A PARTICULAR ACCOUNT OR ACCOUNTS AND IS AN AGREEMENT BETWEEN YOU OR THE BUSINESS YOU REPRESENT ("**YOU**") AND NESTOPAR PRIVATE LIMITED. BY REGISTERING FOR OR USING THE SERVICES, YOU (ON BEHALF OF YOURSELF OR THE BUSINESS YOU REPRESENT) AGREE TO BE BOUND BY THE TERMS OF THIS AGREEMENT, INCLUDING THE SERVICE TERMS AND PROGRAM POLICIES FOR EACH SERVICE YOU REGISTER FOR OR USE IN CONNECTION WITH THE Nestopar SITE.

As used in this Agreement, "**we**," "**us**," and "**Nestopar**" means the Nestopar company named in the applicable Service Terms. Capitalized terms have the meanings listed in the [Definitions](#) below. If there is any conflict between these General Terms and the applicable Service Terms and Program Policies, the General Terms will govern and the applicable Service Terms will prevail over the Program Policies.

1. Enrolment

To begin the enrolment process, you must complete the registration process for one or more of the Services. Use of the Services is limited to parties that can lawfully enter into and form contracts under applicable Law. As part of the application, you must provide us with your (or your business') legal name, address, phone number, e-mail address, applicable tax registration details as well as any other information we may request. Any personal data you provide to us will be handled in accordance with NESTOPAR privacy policy .

2. Service Fee Payments

Fee details are described fully in the applicable Service Terms and Program Policies. You are responsible for all of your expenses in connection with this Agreement, unless this Agreement or the applicable Service Terms provide otherwise. For the Nestopar Site that you register for or use a Service in connection with, we may require you to submit valid credit card information from a credit card acceptable by Nestopar (with respect to such Nestopar Site, "**Your Credit Card**") as well as valid bank account information for a bank account in your name that is with a bank located within India and enabled for Your Account (which functionality may be modified or discontinued by us at any time without notice) (with respect to the Nestopar Site, "**Your Bank Account**"). You will use only a name you are authorized to use in connection with the Service and will update such information as necessary to ensure that it at all times remains accurate and complete. You authorize us to verify your information (including any updated information), to obtain credit reports about you from time to time, to obtain credit authorizations from the issuer of Your Credit Card, and to charge Your Credit Card or debit Your Bank Account for any sums payable by you to us (in reimbursement or otherwise). At Nestopar's option, all payments to you

will be made to Your Bank Account, via cheque or electronic transfers or other means as specified by us. You agree that Nestopar shall not be liable for any failure to make payments to you on account of incomplete or inaccurate information provided by you with respect to Your Bank Account.

In addition to charging payable sums to Your Credit Card, we may instead choose to either (a) offset any amounts that are payable by you to us (in reimbursement or otherwise) against any payments we may make to you, or (b) invoice you for amounts due to us, in which case you will pay the invoiced amounts upon receipt. Except as provided otherwise, all amounts contemplated in this Agreement will be expressed and displayed in the Local Currency, and all payments contemplated by this Agreement will be made in the Local Currency. If we discover erroneous or duplicate transactions, then we reserve the right to seek reimbursement from you by deducting from future payments owed to you, charging Your Credit Card, or seeking such reimbursement from you by any other lawful means; provided that the foregoing will not limit your rights to pursue any good faith dispute with Nestopar concerning whether any amounts are payable or due.

If we reasonably conclude based on information available to us that your actions and/or performance in connection with the Agreement may result in a significant number of customer disputes, chargebacks or other claims in connection with the Nestopar Site, then we may, in our sole discretion and subject to applicable Law, delay initiating any payments to be made or that are otherwise due to you under this Agreement for the shorter of: (a) a period of ninety (90) calendar days following the initial date of suspension; or (b) completion of any investigation(s) regarding your actions and/or performance in connection with the Agreement. You agree that we are entitled to the interest, if any, paid on balances maintained as deposits in our bank accounts.

3. Term and Termination

The term of this Agreement will start on the date of your completed registration for use of one or more of the Services and continue until terminated by us or you as provided below. You may at any time terminate your use of any Service immediately on notice to us via Seller Central, email, the Contact Us Form, or similar means. We may terminate your use of any Services or terminate this Agreement for convenience with 30 days' advance notice. We may suspend or terminate your use of any Services immediately if we determine that (a) you have materially breached the Agreement and failed to cure within 7 days of a cure notice unless your breach exposes us to liability towards a third party, in which case we are entitled to reduce, or waive, the aforementioned cure period at our reasonable discretion; (b) your account has been, or our controls identify that it may be used for deceptive or fraudulent or illegal activity; or (c) your use of the Services has harmed or our controls identify that it might harm other sellers, customers, or Nestopar's legitimate interest. We will promptly notify you of any such termination or suspension via email or similar means including Seller Central, indicating the reason and any options to appeal, except where we have reason to believe that providing this information will hinder the investigation or prevention of deceptive, fraudulent, or illegal activity, or will enable you to circumvent our safeguards. On termination of this Agreement, all related rights and obligations under this Agreement immediately terminate, except that (d) you will remain responsible for performing all of your obligations in connection with transactions entered into before termination and for any liabilities that accrued before or as a result of termination, and (e) Sections 2, 3, 4, 5, 6, 7, 8, 9, 11, 14, 15 and 17 of these General Terms survive.

4. Licence

You grant us a royalty-free, non-exclusive, worldwide right and licence for the duration of your original and derivative intellectual property rights during the Term and for as long thereafter as you are permitted to grant the said licence under applicable Law to use any and all of Your Materials for the Services or other Nestopar product or service, and to sublicense the foregoing rights to our Affiliates and operators of Nestopar Associated Properties; provided, however, that we will not alter any of Your Trademarks from the form provided by you (except to re-size trademarks to the extent necessary for presentation, so long as the relative proportions of such trademarks remain the same) and will comply with your removal requests as to specific uses of Your Materials (provided you are unable to do so using the standard functionality made available to you via the applicable Nestopar Site or Services); provided further, however, that nothing in this Agreement will prevent or impair our right to use Your Materials without your consent to the extent that such use is allowable without a licence from you or your Affiliates under applicable Law (e.g., fair use under copyright law, referential use under trademark law, or valid licence from a third party).

5. Representations

Each Party represents and warrants that: (a) if it is a business, it is duly organized, validly existing and in good standing under the Laws of the territory in which your business is registered and are a resident of India for income tax purposes every financial year; (b) it has all requisite right, power and authority to enter into this Agreement and perform its obligations and grant the rights, licences and authorizations it grants hereunder; (c) it will comply with all applicable Laws (including but not limited to procuring and maintaining applicable tax registrations) in its performance of its obligations and exercise of its rights under this Agreement; and (d) each party is not subject to sanctions or otherwise designated on any list of prohibited or restricted parties or owned or

controlled by such a party, including but not limited to the lists maintained by the INDIAN Security Council, the INDIAN Government or other applicable government authority.

6. Indemnification

6.1 You release us from, and agree to indemnify, defend and hold harmless us (and our officers, directors, employees, agents and Affiliates) against, any third party claim, loss, damage, settlement, cost, taxes, expense or other liability (including, without limitation, attorneys' fees) (each, a "**Claim**") arising from or related to: (a) your actual or alleged breach of any representations you have made; (b) any sales channels owned or operated by you, Your Products including the offer, sale, fulfilment (except to the extent attributable to the Fulfilment by Nestopar Service, if any), refund, cancellation, adjustments, or return thereof), Your Materials, any actual or alleged infringement of any Intellectual Property Rights by any of the foregoing, and any personal injury, death (to the extent the injury or death is not caused by Nestopar) or property damage related thereto; or (c) Your Taxes and duties or the collection, payment, or failure to collect or pay Your Taxes or duties, or the failure to meet tax registration obligations or duties; or (d) your non-compliance with applicable laws.

6.2 Nestopar's indemnification obligations. Nestopar will defend, indemnify, and hold harmless you and your officers, directors, employees and agents against any third-party Claim arising from or related to: (a) Nestopar's non-compliance with applicable laws; or (b) allegations that the operation of an Nestopar Site infringes or misappropriates that third party's intellectual property rights.

6.3 Process. If any indemnified Claim might adversely affect us, we may, to the extent permitted by applicable law, voluntarily intervene in the

proceedings at our expense. No party may consent to the entry of any judgment or enter into any settlement of an indemnified Claim without the prior written consent of the other party, which may not be unreasonably withheld; except that a party may settle any claim that is exclusively directed at and exclusively affects that party.

7. Disclaimer

a. THE Nestopar SITE AND THE SERVICES, INCLUDING ALL CONTENT, SOFTWARE, FUNCTIONS, MATERIALS AND INFORMATION AVAILABLE OR PROVIDED IN CONNECTION WITH THE SERVICES, ARE PROVIDED "AS-IS." AS A USER OF THE SERVICES, YOU ACCESS THE Nestopar SITE, THE SERVICES AND ANY ONLINE PORTAL OR TOOL PROVIDED BY Nestopar TO HELP YOU AVAIL THE SERVICES AT YOUR OWN RISK. EXCEPT AS SET FORTH IN SECTION 5 ABOVE, WE AND OUR AFFILIATES WAIVE AND DISCLAIM: (1) ANY REPRESENTATIONS, WARRANTIES, DECLARATIONS OR GUARANTEES REGARDING THIS AGREEMENT, THE SERVICES OR THE TRANSACTIONS CONTEMPLATED HEREBY, INCLUDING ANY IMPLIED WARRANTIES, DECLARATIONS OR GUARANTEES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE OR NON-INFRINGEMENT; (2) IMPLIED WARRANTIES ARISING OUT OF COURSE OF DEALING, COURSE OF PERFORMANCE OR USAGE OF TRADE; AND (3) ANY OBLIGATION, LIABILITY, RIGHT, CLAIM OR REMEDY IN TORT, WHETHER OR NOT ARISING FROM OUR NEGLIGENCE. WE DO NOT WARRANT THAT THE FUNCTIONS CONTAINED IN THE Nestopar SITE OR THE SERVICES WILL MEET YOUR REQUIREMENTS OR BE AVAILABLE, TIMELY, SECURE, UNINTERRUPTED OR ERROR FREE, AND WE WILL NOT BE LIABLE FOR ANY SERVICE INTERRUPTIONS, INCLUDING, BUT NOT LIMITED TO SYSTEM FAILURES OR OTHER INTERRUPTIONS THAT

MAY AFFECT THE RECEIPT, PROCESSING, ACCEPTANCE, COMPLETION OR SETTLEMENT OF ANY TRANSACTIONS. SOME JURISDICTIONS' LAWS DO NOT ALLOW EXCLUSION OF AN IMPLIED WARRANTY. IN WHICH CASE THE FOREGOING DISCLAIMER MAY NOT APPLY TO YOU, AND WE AND OUR AFFILIATES DISCLAIM TO THE MAXIMUM EXTENT PERMITTED UNDER APPLICABLE LAW ALL WARRANTIES OF ANY KIND, WHETHER EXPRESS, IMPLIED OR STATUTORY, INCLUDING WITHOUT LIMITATION WARRANTIES OF MERCHANTABILITY, SATISFACTORY QUALITY, FITNESS FOR A PARTICULAR PURPOSE, TITLE, NON- INFRINGEMENT OR QUIET ENJOYMENT.

b. BECAUSE Nestopar IS NOT INVOLVED IN TRANSACTIONS BETWEEN CUSTOMERS AND SELLERS OR OTHER PARTICIPANT DEALINGS, IF A DISPUTE ARISES BETWEEN ONE OR MORE PARTICIPANTS, EACH OF YOU RELEASE Nestopar (AND ITS AGENTS, AFFILIATES AND EMPLOYEES) FROM CLAIMS, DEMANDS, AND DAMAGES (ACTUAL AND CONSEQUENTIAL) OF EVERY KIND AND NATURE, KNOWN AND UNKNOWN, SUSPECTED AND UNSUSPECTED, DISCLOSED AND UNDISCLOSED, ARISING OUT OF OR IN ANY WAY CONNECTED WITH SUCH DISPUTES.

8. Limitation of Liability

WE WILL NOT BE LIABLE (WHETHER IN CONTRACT, WARRANTY, TORT, DELICT (INCLUDING NEGLIGENCE, PRODUCT LIABILITY, ANY TYPE OF CIVIL RESPONSIBILITY OR OTHER THEORY) OR OTHERWISE) TO YOU OR ANY OTHER PERSON FOR COST OF COVER, RECOVERY OR RECOUPMENT OF ANY INVESTMENT MADE BY YOU OR YOUR AFFILIATES IN CONNECTION WITH THIS AGREEMENT, OR FOR ANY LOSS OF PROFIT, REVENUE, BUSINESS, OR DATA OR PUNITIVE OR CONSEQUENTIAL

DAMAGES ARISING OUT OF OR RELATING TO THIS AGREEMENT, EVEN IF Nestopar HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH COSTS OR DAMAGES. FURTHER, EXCEPT IN CASE OF GROSS NEGLIGENCE OR WILFUL MISCONDUCT, OUR AGGREGATE LIABILITY ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT OR THE TRANSACTIONS CONTEMPLATED HEREBY WILL NOT EXCEED AT ANY TIME THE TOTAL AMOUNTS DURING THE PRIOR SIX MONTH PERIOD PAID BY YOU TO Nestopar IN CONNECTION WITH THE PARTICULAR SERVICE AND THE Nestopar SITE GIVING RISE TO THE CLAIM.

9. Insurance

If the Sales Proceeds from Your Transactions through the Fulfilment by Nestopar Service in connection with the Nestopar Site exceed the Insurance Threshold during each month over any period of three (3) consecutive months, or otherwise if requested by us, then within thirty (30) calendar days thereafter, you will maintain at your expense throughout the remainder of the Term public third party liability insurance in connection with the Nestopar Site with at least the Insurance Limits per occurrence/aggregate covering liabilities caused by or occurring in conjunction with the operation of your business in connection with the Nestopar Site, including products liability and bodily injury, naming Nestopar and its assignees as additional insureds. At our request, you will provide to us certificates of insurance for the **coverage** to the following address: *Nestopar Pvt Limited, 3rd Floor, Royal Plaza, Link Road, Andheri West, Mumbai 400053.*

10. Tax Matters

Your use of Services is subject to Nestopar's [Tax Policies](#). You will comply with any applicable tax laws and fulfill all obligations to the tax authorities in a timely and complete manner.

As between the parties, you will be responsible for the collection and payment of any and all of Your Taxes together with the filing of all relevant returns, such as service tax, VAT / CST, goods and services tax, cesses or other transaction taxes, and issuing valid invoices/ credit notes/ debit notes where required. Nestopar is not responsible for collecting, remitting or reporting any service tax, VAT / CST, goods and services tax or other taxes arising from such sale. You are solely responsible for preparing, making and filing any tax audit report and statutory reports and other filings and responding to any tax or financial audits.

Unless stated otherwise, any and all fees payable by you pursuant to this Agreement are exclusive of all value added, service, sales, use, goods and services tax and other similar taxes, and you will pay any taxes that are imposed and payable on such amounts. If we are required by law or by administration thereof to collect any value added, service, sales, use, goods and services tax or similar taxes from you, you will pay such taxes to us. You will provide all necessary information including goods and services tax registered address, registration numbers, invoice mismatch details in a timely manner, to enable us to provide, report or correct goods and services tax invoices. Based on information provided, Nestopar will deduce the location of recipient, the billing details, place of supply and applicable taxes.

If for any reason, any income tax or withholding tax or tax collection at source or such other taxes under applicable Law are determined to be

deducted and deposited on any payments or remittances to you, Nestopar will have the right to deduct and deposit any such applicable taxes with the appropriate regulatory authority. No claim in respect of the taxes deposited would be made by you against Nestopar.

It is your responsibility as a seller on the Nestopar Site to choose the most applicable product tax codes and assign Harmonized System of Nomenclature / Service accounting Code applicable for your listing, such that the correct tax rate is applied on all listings offered for sale by you. If we determine that you are not in compliance with this section, then we may suspend the services provided to you on the Nestopar Site.

For reporting transactions undertaken by you on the Nestopar Site, you should consider the Merchant Tax Report (MTR) made available to you on Nestopar business page.

In case of any discrepancy in the reporting / returns filed by you and Nestopar, you agree that you will resolve such discrepancy immediately and indemnify Nestopar against any tax, interest and penalty payable in this regard.

11. Confidentiality and Personal Data

During the course of your use of the Services, you may receive Confidential Information. You agree that for the term of the Agreement and 8 years after termination: (a) all Confidential Information will remain Nestopar's exclusive property except for customer personal data owned by the respective customer; (b) you will use Confidential Information only as is reasonably necessary for your participation in the Services and ensure that persons who have access to Confidential Information will be made aware of and will comply with the obligations in this provision; and

(c) you will not, and will cause your affiliates not to, directly or indirectly (including through a third party) otherwise disclose Confidential Information to any individual, company, or other third party, including any Affiliates, except as required to comply with law; (d) you will take all reasonable measures to protect the Confidential Information against any use or disclosure that is not expressly permitted in this Agreement; and (e) you will retain Confidential Information only for so long as its use is necessary for participation in the Services or to fulfill your statutory obligations (e.g. tax) and in all cases will delete such information upon termination or as soon as no longer required for the fulfilment of statutory obligations. The foregoing sentence does not restrict your right to share Confidential Information with a governmental entity that has jurisdiction over you, provided that you limit the disclosure to the minimum necessary and explicitly indicate the confidential nature of the shared information to the governmental entity. You may not issue any press release or make any public statement related to the Services, or use our name, trademarks or logo in any way (including in promotional material) without our advance written permission, or misrepresent or embellish the relationship between us in any way. You may only use the Nestopar Mark as defined in and according to the Trademark Usage Guidelines available in Nestopar business page; you may not use our name, trademarks, or logos in any way (including in promotional material) not covered by the Trademark Usage Guidelines without our advance written permission.

You may not use any customer personal data (including contact information) for any purpose other than fulfilling orders or providing customer service in connection with a Service. Generally, you may not use such data in any way inconsistent with applicable law. You must keep customer personal data confidential at all time (the above 8 years' term limit does not apply to customer personal data).

12. Force Majeure

We will not be liable for any delay or failure to perform any of our obligations under this Agreement by reasons, events or other matters beyond our reasonable control.

13. Relationship of Parties

You and we are independent contractors, and nothing in this Agreement will be construed to create a partnership, joint venture, association of persons, agency, franchise, sales representative, or employment relationship between the parties. Nestopar is not an auctioneer, neither is it an intermediary between the customer and the seller. You will have no authority to make or accept any offers or representations on our behalf. You will not make any statement, whether on your site or otherwise, that would contradict anything in this section. This Agreement will not create an exclusive relationship between you and us.

14. Suggestions and Other Information

If you or any of your Affiliates elect to provide or make available suggestions, comments, ideas, improvements, or other feedback or materials to us in connection with or related to the Nestopar Site or Services (including any related Technology), you will, to the extent necessary and authorized by law, irrevocably grant to us, a royalty-free and worldwide license on all right, title, and interest in and to the suggestions for the duration of protection of the underlying rights. In order to cooperate with governmental requests, to protect our systems and customers, or to ensure the integrity and operation of our business and systems, we may access and disclose any information we consider necessary or appropriate, including but not limited to user contact

details, IP addresses and traffic information, usage history and posted content.

15. Modification

We will provide at least 15 days' advance notice in accordance with Section 17 for changes to the Agreement.

However, we may change or modify the Agreement at any time with immediate effect (a) for legal, regulatory, fraud and abuse prevention, or security reasons; (b) to change existing features or add additional features to the Services (where this does not materially adversely affect your use of the Services); or (c) to restrict products or activities that we deem unsafe, inappropriate, or offensive. We will notify you about any change or modification in accordance with Section 17.

Your continued use of the Services after the effective date of any change to this Agreement in accordance with this Section 15 will constitute your acceptance of that change. If any change is unacceptable to you, you agree not to use the Services and to end the Agreement as described in Section 3.

16. Password Security

Any password we provide to you may be used only during the Term to access Your Account or Nestopar Business page respectively, (or other tools we provide) to use the Service, electronically accept Your Transactions, and review your completed transactions. You are solely responsible for maintaining the security of your password. You may not disclose your password to any third party (other than third parties authorized by you to use Your Account in accordance with this Agreement) and are solely responsible for any use of or action taken

under your password. If your password is compromised, you must immediately change your password.

17. Miscellaneous

This Agreement will be governed by the laws of India, without reference to rules governing choice of laws or the Convention on Contracts for the International Sale of Goods. The laws of India govern this Agreement and your use of the Services, without reference to rules governing choice of laws or the Convention on Contracts for the International Sale of Goods. Any dispute or claim of any nature relating in any way to your use of any Services covered under this Agreement will be adjudicated through arbitration, by a sole arbitrator to be appointed by Nestopar. The arbitral proceedings shall be conducted in accordance with the provisions of the (Indian) Arbitration and Conciliation Act, 1996 or such statutory amendments thereof (“Arbitration Act”). The arbitration proceedings will be conducted in English and the venue of the arbitral proceedings shall be Delhi, India. Each party agrees that courts in Delhi will have the sole and exclusive jurisdiction over all arbitral applications. The fast track procedures under the Arbitration Act will apply to all proceedings as stipulated.

You may not transfer or assign all or any portion of this Agreement, by operation of law or otherwise, without our prior written consent. Any attempt to assign or otherwise transfer in violation of this section is void provided, however, that upon notice to Nestopar, you may assign or transfer this Agreement, in whole or in part, to any of your Affiliates as long as you remain liable for your obligations that arose prior to the effective date of the assignment or transfer under this Agreement. You agree that we may assign or transfer our rights and obligations under this Agreement: (a) in connection with a merger, consolidation, acquisition or sale of all or substantially all of our assets or similar

transaction; or (b) to any Affiliate or as part of a corporate reorganization; and effective upon such assignment, the assignee is deemed substituted for Nestopar as the party to this Agreement. Subject to that restriction, this Agreement will be binding on, inure to, and be enforceable against the parties and their respective successors and assigns. We may perform any of our obligations or exercise any of our rights under this Agreement through one or more of our Affiliates. Our failure to enforce your strict performance of any provision of this Agreement will not constitute a waiver of our right to enforce such provision or any other provision of this Agreement subsequently.

Nestopar retains the right to immediately halt any transaction, prevent or restrict access to the Services or take any other action to restrict access to or availability of any inaccurate listing, any inappropriately categorized items, any unlawful items, or any items otherwise prohibited by the applicable Program Policies.

The authentic language of this Agreement and subsidiary or associated documentation shall be English and any translations provided are for convenience only. In the event of any conflict or difference in interpretation between the English language version of this Agreement and subsidiary or associated documentation and any translation of them, the English language version and interpretation shall prevail.

You agree that we may, in our sole discretion, disclose or make available any information provided or submitted by you or related to your participation under this Agreement (including information regarding Your Products or Your Transactions) to any judicial, quasi-judicial, governmental, regulatory or any other authority as may be required by us to co-operate and / or comply with any of their orders, instructions or directions or to fulfil any requirements under applicable Laws.

Nestopar will provide notice to you under this Agreement by posting changes on Nestopar Business page or on the applicable Nestopar Services site to which the changes relate (such as the Marketplace Developer site accessible through your account), by sending you an email notification, or by similar means. You must send all notices and other communications relating to Nestopar to our Selling Partner Support team via Nestopar Business page, email, the Contact Us form, or similar means. We may also communicate with you in connection with your listings, sales, and the Services electronically and in other media, and you consent to such communications. For contractual purposes, you consent to receive such communications through any mode including SMS, e-mail, phone calls etc. If at any time, now or in the future, you decide to change your preferences, visit the Nestopar Business page Notification Preferences on www.nestopar.com .

You may change your e-mail addresses or phone numbers via Your Account. Please update these details (including your legal name and address) as often as necessary to ensure that they are accurate.

Please continue to use Seller Central as the primary means of managing your orders and seller account. If any provision of this Agreement is deemed unlawful, void, or for any reason unenforceable, then that provision will be deemed severable from these terms and conditions and will not affect the validity and enforceability of any remaining provisions. This Agreement represents the entire agreement between the parties with respect to the Services and related subject matter described herein and supersedes any previous or contemporaneous oral or written agreements and understandings.

Definitions

As used in this Agreement, the following terms have the following meanings:

"Affiliate" means with respect to any entity, any other entity that directly or indirectly controls, is controlled by, or is under common control with, such entity, except with respect to Nestopar, "Affiliate" means solely its Affiliates domiciled in India.

"Nestopar Associated Properties" means any website or other online point of presence, other than the Nestopar Site, through which any Nestopar Site or products or services available thereon are syndicated, offered, merchandised, advertised or described.

"Nestopar Site" means www.Nestopar.com.

"Business Days" means any day of the week (excluding Saturdays, Sundays and public holidays) on which commercial banks are open for business in New Delhi, India; Seattle, Washington, United States of America; Luxembourg; and the Republic of Singapore.

"Confidential Information" means information relating to us, to the Services or Nestopar customers that is not known to the general public including, but not limited to, any information identifying or unique to specific customers; reports, insights, and other information about the Services, data derived from the Services except for data (other than customer personal data) arising from the sale of your products comprising of products sold, prices, sales, volumes and time of the transaction; and technical or operational specifications relating to the Services. For the purposes of this Agreement, customer personal data constitutes Confidential Information at all times.

"Content" means copyrightable works and other content protected under applicable Laws.

"Excluded Products" means any products or other items set forth in the excluded products list for the Nestopar Site or any other Nestopar Program Policy that applies to your use of a Service, and any other products or other items that in Nestopar's sole discretion are not supported for a Service.

"Insurance Limits" means INR 5,00,000

"Insurance Threshold" means INR 5,00,00

"Intellectual Property Rights" means any patent, copyright, Trademark, moral right, trade secret right or any other intellectual property right arising under any Laws and all ancillary and related rights, including all rights of registration and renewal and causes of action for violation, misappropriation or infringement of any of the foregoing.

"Law(s)" means any law, ordinance, rule, regulation, order, licence, permit, judgment, decision or other requirement, now or hereafter in effect, of any governmental authority of competent jurisdiction.

"Local Currency" means Indian Rupees (INR).

"Order Information" means, with respect to any of Your Products sold through the Nestopar Site, the order information and shipping information that we provide or make available to you.

"Person" means any individual, company, corporation, partnership, limited liability partnership, governmental authority, association, joint

venture, division or other cognizable entity, whether or not having distinct legal existence.

"Program Policies" means, all policies and program terms provided on policy and agreement page.

"Purchase Price" means the total gross amount payable or paid by a customer for Your Product (including taxes and customs duties).

"Sales Proceeds" means the gross sales proceeds paid by customers in the course of any of Your Transactions, including the Purchase Price, all shipping and handling, gift wrap and other charges, any taxes and customs duties.

"Nestopar Business page" means the online portal and tools made available by Nestopar to you, for your use in manage.

ing your orders, inventory and presence on the Nestopar Site.

"Service" means each of the following services that Nestopar makes available on or in connection with the Nestopar Site: the Selling on Nestopar Service, Fulfilment by Nestopar Service and Nestopar Advertising.

"Service Terms" means the service terms specific to each Service set forth herein and made a part of this Agreement upon the date you elect to register for the applicable Service.

"Technology" means any: (a) ideas, procedures, processes, systems, methods of operation, concepts, principles and discoveries protected or protectable under the Laws of any jurisdiction; (b) interfaces, protocols, glossaries, libraries, structured XML formats, specifications, grammars,

data formats, or other similar materials; and (c) software, hardware, code, technology or other functional item.

"Trademark" means any trademark, service mark, trade dress (including any proprietary "look and feel"), trade name, other proprietary logo or insignia or other source or business identifier, protected or protectable under applicable Laws.

"Your Account" means the particular account in our systems, in which information about Your Transactions is recorded, and which is one of the online portals and tools which Nestopar may make available to you, for your use in managing your orders, inventory and presence on the Nestopar Site.

"Your Materials" means all Technology, Your Trademarks, Content, Required Product Information, data, materials, and other items provided or made available by you or your Affiliates to Nestopar or its Affiliates.

"Your Product" means any product that is made available for listing for sale, offered for sale or sold by you through the Selling on Nestopar Service and/or fulfilled or otherwise processed through the Fulfilment by Nestopar Service in connection with Your Account, or made available for advertising by you through Nestopar Advertising.

"Your Sales Channels" means all sales channels and other means through which you or any of your Affiliates offer or sell products, other than physical stores.

"Your Taxes" means any and all value added, service, sales, use, excise, import, export, goods and services tax and other taxes and duties assessed, incurred or required to be collected or paid for any reason in connection with any advertisement, offer or sale of products by

you on or through or in connection with the Services, or otherwise in connection with any action, inaction or omission of you or your Affiliates or your or their respective employees, agents, contractors or representatives. Also, as it is used in the Fulfilment by Nestopar Service Terms, this defined term also means any of the types of taxes mentioned above that are imposed on or collectible by Nestopar or any of its Affiliates in connection with or as a result of: (a) the storage of inventory, packaging, Your Products and other materials owned by you and stored by Nestopar; or (b) the fulfilment, shipping, gift wrapping or other actions by Nestopar to Your Products pursuant to the Fulfilment by Nestopar Service Terms.

"Your Trademarks" means Trademarks of yours that you provide to us: (a) in non-text form for branding purposes; and (b) separate from (and not embedded or otherwise incorporated in) any product specific information or materials.

"Your Transaction" means any sale of Your Product(s) through the Nestopar Site.

Selling on Nestopar Service Terms

The Selling on Nestopar Service ("**Selling on Nestopar**") is a Service that allows you to list products for sale directly via the Nestopar Site. Selling on Nestopar is operated by Nestopar Seller Services Private Limited. These Selling on Nestopar Service Terms are part of the Nestopar Services Business Solutions Agreement ("**Business Solutions Agreement**"), but, unless specifically provided otherwise, concern and apply only to your participation in Selling on Nestopar. BY REGISTERING FOR OR USING SELLING ON Nestopar, YOU (ON

BEHALF OF YOURSELF OR THE BUSINESS YOU REPRESENT) AGREE TO BE BOUND BY THIS AGREEMENT AND THESE SELLING ON Nestopar SERVICE TERMS. Unless defined in these Selling on Nestopar Service Terms , all capitalized terms have the meanings given them in the Business Solutions Agreement.

S-1. Your Product Listings and Orders

S-1.1 Products and Product Information. You will, in accordance with applicable Program Policies, provide accurate and complete Required Product Information for each product that you make available to be listed for sale through the Nestopar Site and promptly update such information as necessary to ensure it at all times remains accurate and complete. You will also ensure that Your Materials, Your Products (including packaging) and your offer and subsequent sale of any of the same on the Nestopar Site comply with all applicable Laws (including all marking and labeling requirements) and do not contain any sexually explicit, defamatory or obscene materials or any unlawful materials. You may not provide any information for, or otherwise seek to list for sale on the Nestopar Site, any Excluded Products; or provide any URL Marks for use, or request that any URL Marks be used, on the Nestopar Site. For each item you list on the Nestopar Site, you will provide to us the state or country from which the item ships.

S-1.2 Product Listing; Merchandising; Order Processing. We will list Your Products for sale on the Nestopar Site in the applicable product categories which are supported for third party sellers generally on the Nestopar Site on the applicable Selling on Nestopar Launch Date, and conduct merchandising and promote Your Products in accordance with the Business Solutions Agreement (including via the Nestopar Associated Properties or any other functions, features, advertising, or programs on or in connection with the Nestopar Site). Nestopar reserves

its right to restrict at any time in its sole discretion the access to list in any or all categories on the Nestopar Site. We may use mechanisms that rate, or allow shoppers to rate, Your Products and/or your performance as a seller on the Nestopar Site and Nestopar may make these ratings and feedback publicly available. We will provide Order Information to you for each of Your Transactions. Sales Proceeds will be paid to you only in accordance with Section S-5.

S-1.3 Shipping and Handling Charges. For Seller-Fulfilled Products, you will determine shipping and handling charges via and subject to our standard functionality and categorizations for the Nestopar Site and further subject to any shipping and handling charge Program Policies for the Nestopar Site. Any such amounts, paid by the customer towards shipping and handling charges, shall be your proceeds, subject to deduction of applicable charges as may be determined by us and you are solely responsible for reporting and remitting any applicable taxes on the shipping and handling charges. For Nestopar-Fulfilled Products, Nestopar will determine what the shipping fees will be and will display and collect them accordingly in accordance with the Fulfilment by Nestopar Service Terms.

S-1.4 Credit Card Fraud. We will bear the risk of credit card fraud (i.e. a fraudulent purchase arising from the theft and unauthorized use of a third party's credit card information) occurring in connection with Your Transactions, and you will bear all other risk of fraud or loss; provided, that we will not bear the risk of credit card fraud in connection with any Seller-Fulfilled Product that is not fulfilled strictly in accordance with the Order Information and Shipment Information.

S-2. Sale and Fulfilment, Refunds and Returns

S-2.1 Sale and Fulfilment. Other than as described in the Fulfilment by Nestopar Service Terms (if applicable to you), or as provided in any applicable Service Terms or Program Policies, for the Nestopar Site for which you decide to register or use the Selling on Nestopar Service, you will: (a) source, sell, fulfil, ship and deliver your Seller-Fulfilled Products, and source and sell your Nestopar-Fulfilled Products, in each case in accordance with the terms of the applicable Order Information, these Service Terms and the Agreement, and all terms provided by you and displayed on the Nestopar Site at the time of the order and be solely responsible for and bear all risk for such activities; (b) package each of Your Products in a commercially reasonable manner and ship each of Your Products on or before its Estimated Ship Date; (c) retrieve Order Information at least once each Business Day; (d) not cancel any of Your Transactions except as may be permitted pursuant to your terms and conditions appearing on the Nestopar Site at the time of the applicable order (which terms and conditions will be in accordance with this Agreement) or as may be required under this Agreement; (e) ship Your Products throughout India (except to the extent prohibited by applicable Law or this Agreement); (f) provide to Nestopar information regarding shipment and order status and tracking (to the extent available), in each case as requested by us using the processes designated by us, and we may make any of this information publicly available; (g) comply with all Street Date instructions; (h) notwithstanding any other provision of these Service Terms, ensure that you are the seller of all products made available for listing for sale hereunder; (i) include an order-specific packing slip within each shipment of Your Products; (j) identify yourself as the seller of the product on all packing slips or other information included with Your Products and as the Person to which a customer may return the applicable product; and (k) not send customers emails confirming orders or shipments of Your Products (except that to the extent we have not yet enabled functionality for Your Account that allows payment to be processed on the basis of when shipment occurs, then

you will send customers emails confirming shipment of Your Products in a format and manner reasonably acceptable to us). For Nestopar-Fulfilled Products, if any, the Fulfilment by Nestopar Service Terms will apply to the storage, fulfilment and delivery of such Nestopar-Fulfilled Products.

S-2.2 Returns and Refunds. For all of Your Products that are not fulfilled using Fulfilment by Nestopar, you will accept and process returns, refunds and adjustments in accordance with these Service Terms and the Nestopar Refund Policies published at the time of the applicable order, and we may inform customers that these policies apply to Your Products. You will determine and calculate the amount of all refunds and adjustments (including any taxes, shipping and handling or other charges) or other amounts to be paid by you to customers in connection with Your Transactions, using a functionality we enable for Your Account. This functionality may be modified or discontinued by us at any time without notice and is subject to the Program Policies and the terms of this Business Solutions Agreement. You will route all such payments through Nestopar. We will provide any such payments to the customer (which may be in the same payment form originally used to purchase Your Product), and you will reimburse us for all amounts so paid. For all of Your Products that are fulfilled using Fulfilment by Nestopar, the Nestopar Refund Policies published at the time of the applicable order will apply and you will comply with them. You will promptly provide refunds and adjustments that you are obligated to provide under the applicable Nestopar Refund Policies and as required by Law, and in no case later than thirty (30) calendar days following after the obligation arises. For the purposes of making payments to the customer (which may be in the same payment form originally used to purchase Your Product), you authorize us to make such payments or disbursements from your available balance in the Nodal Account (as defined in Section S-5). In the event your balance in the Nodal Account

is insufficient to process the refund request, we will process such amounts due to the customer on your behalf, and you will reimburse us for all amounts so paid.

S-3. Problems with Your Products

S-3.1 Delivery Errors and Nonconformities; Recalls. You are responsible for: any non-delivery, misdelivery, theft or other mistake or act in connection with the fulfilment and delivery of Your Products, except to the extent caused by: (a) credit card fraud for which we are responsible under Section S-1.4; or (b) our failure to make available to you Order Information as it was received by us or resulting from address verification. Notwithstanding the previous sentence, for Nestopar-Fulfilled Products, if any, the Fulfilment by Nestopar Service Terms will apply to non-delivery, misdelivery, theft or other mistake or act in connection with the fulfilment and delivery of those of Your Products. You are also responsible for any non-conformity or defect in, or any public or private recall of, any of Your Products. You will notify us promptly as soon as you have knowledge of any public or private recalls of Your Products.

S-3.2 A-to-z Guarantee and Chargebacks. If we inform you that we have received a claim under the "A-to-z Guarantee" offered on the Nestopar Site, or other dispute, relating to the offer, sale or fulfillment of Your Product(s) (other than a chargeback) concerning one of Your Transactions, you will have 30 days to appeal our decision of the claim. If we find that a claim, chargeback, or dispute is your responsibility, you (i) will not take recourse against the customer, and (ii) are responsible for reimbursing us for the amount paid by the customer (including taxes and shipping and handling charges, but excluding any Referral Fees that we retained as defined in Section S-4), and all other fees and expenses associated with the original transaction (such as credit card,

bank, payment processing, re-presentment, or penalty fees) and any related chargebacks or refunds to the extent payable by us.

S-4. Compensation

You will pay us: (a) the applicable Referral Fee; (b) any applicable Closing Fees; and (c) if applicable, the non-refundable Selling on Nestopar Subscription Fee in advance for each month (or for each transaction, if applicable) during the Term of this Agreement. "**Selling on Nestopar Subscription Fee**" means the fee specified as such on the SELLING ON THE NESTOPAR FEE SCHEDULE for the Nestopar Site at the time such fee is payable. With respect to each of Your Transactions: (x) "**Sales Proceeds**" has the meaning set out in the Business Solutions Agreement; (y) "**Closing Fees**" means the applicable fee, if any, as specified in the SELLING ON THE NESTOPAR FEE SCHEDULE for the Nestopar Site; and (z) "**Referral Fee**" means the applicable percentage of the Sales Proceeds from Your Transaction through the Nestopar Site specified on the SELLING ON THE NESTOPAR FEE SCHEDULE for the Nestopar Site at the time of Your Transaction, based on the categorization by Nestopar of the type of product that is the subject of Your Transaction; provided, however, that Sales Proceeds will not include any shipping charge set by us in the case of Your Transactions that consist solely of Nestopar-Fulfilled Products. Except as provided otherwise, all monetary amounts contemplated in these Service Terms will be expressed and provided in the Local Currency, and all payments contemplated by this Agreement will be made in the Local Currency.

All taxes or surcharges imposed on fees payable by you to Nestopar will be your responsibility.

S-5 Sales Proceeds & Refunds.

S-5.1.Nodal Account. Remittances to you for Your Transactions (excluding COD transactions) will be made through a nodal account (the "**Nodal Account**") in accordance with the directions issued by Reserve Bank of India for the opening and operation of accounts and settlement of payments for electronic payment transactions involving intermediaries vide its notification RBI/2009-10/231 DPSS.CO.PD.No.1102 / 02.14.08/2009-10 dated November 24, 2009. Remittance to you for COD transactions shall be made through the online bank or any other mutually agreed and other means used to transfer to Your Bank Account. You hereby agree and authorize us to collect payments on your behalf from customers for any sales made through the COD mechanism. You authorize and permit us to collect and disclose any information (which may include personal or sensitive information such as Your Bank Account information) made available to us in connection with this Agreement to a bank, auditor, processing agency, or third party contracted by us in connection with this Agreement.

Subject to and without limiting any of the rights described in Section 2 of the General Terms, we may hold back a portion of your Sale Proceeds as a separate reserve ("**Reserve**"). The Reserve will be in an amount as determined by us and the Reserve will be used only for the purpose of settling the future claims of customers in the event of non-fulfilment of delivery to the customers of your Products keeping in mind the period for refunds and chargebacks.

S-5.2. Except as otherwise stated in this Agreement (including without limitation Section 2 of the General Terms), you authorize us and we will remit the Settlement Amount to Your Bank Account on the Payment Date in respect of an Eligible Transaction. When you either initially provide or later change Your Bank Account information, the Payment Date will be deferred for a period of up to 14 calendar days. You will not have the ability to initiate or cause payments to be made to you. If you refund

money to a customer in connection with one of Your Transactions in accordance with Section S-2.2, on the next available Designated Day for Nestopar Site, we will credit you with the amount of the Referral Fee paid by you to us attributable to the amount of the customer refund, less the Refund Administration Fee for each refund, which amount we may retain as an administrative fee.

"Eligible Transaction" means Your Transaction against which the actual shipment date has been confirmed by you.

"Designated Day" means any particular Business Day of the week designated by Nestopar on a weekly basis, in its sole discretion, for making remittances to you.

"Payment Date" means the Designated Day falling immediately after 14 calendar days (or less in our sole discretion) of the Eligible Transaction.

"Settlement Amount" means Sales Proceeds (which you will accept as payment in full for the sale and shipping and handling of Your Products), less: (a) the Referral Fees due for such sums; (b) any Selling on Nestopar Subscription Fees due; (c) taxes required to be charged by us on our fees; (d) any refunds due to customers in connection with the Nestopar Site; (e) Reserves, as may be applicable, as per this Agreement; (f) Closing Fees, if applicable; (g) any other applicable fee prescribed under the Program Policies (including fee payable under the FBN Fee Schedule for Nestopar Site), if applicable; and (h) tax collected at source under applicable Law.

S-5.3. In the event that we elect not to recover from you a customer's chargeback, failed payment, or other payment reversal (a **"Payment Failure"**), you irrevocably assign to us all your rights, title and interest in and associated with that Payment Failure.

S-6. Nestopar's Marketplace, Websites and Services

Nestopar has the right to determine, the design, content, functionality, availability and appropriateness of its marketplace, websites, selection and any product or listing on the Nestopar Site or the Nestopar Associated Properties, and all aspects of each Service, including your use of the same. Nestopar may assign any of these rights or delegate any of its responsibilities.

S-7. Tax Matters

In addition to the General Terms, you agree that, the price stated by you for Your Products is inclusive of all taxes including VAT/CST, customs duty, excise duty or other tax or levy that may be required to be remitted in connection with such sale, unless otherwise provided in any Program Policy or otherwise agreed by Nestopar in advance in writing.

All payments by Nestopar to you shall be made subject to applicable withholding taxes under applicable Governing Laws. Nestopar will retain, in addition to its net fees together with any applicable taxes that Nestopar determines, as it is obligated to charge or collect on the fees, an amount equal to applicable withholding taxes.

If you are required deposit withholding tax in the form and manner as prescribed under applicable Governing laws, you will issue an appropriate tax withholding certificate for such amount to Nestopar.

You may submit a reimbursement claim with a valid tax withholding certificate in Form 16A within one month from the due date of issuance of Form 16A as per statutory timelines. Nestopar shall reimburse the claim post verification and reconciliation with service fee as per books of accounts. Nestopar will have right to reject the claim if the claimed

amount does not match with service fees invoices. Nestopar shall maintain the right to recover any excessive claims paid to you.

Nestopar has the option to obtain an order for lower or NIL withholding tax from the Indian Revenue authorities. In case Nestopar successfully procures such an order, it will communicate the same to you. In that case, the amounts retained shall be in accordance with the directions contained in the order as in force at the point in time when tax is required to be deducted at the source.

Selling on Nestopar Definitions

"Nestopar-Fulfilled Products" means any of Your Products that are fulfilled using the Fulfilment by Nestopar Service.

"Nestopar Refund Policies" means the return and refund policies published on the Nestopar Site.

"Estimated Ship Date" means, with respect to any of Your Products, either: (a) the end of the shipping availability period (which begins as of the date on which the relevant order is placed by the customer), or the shipping availability date, as applicable, specified by you in the relevant inventory/product data feed for Your Product on the Nestopar Site; or (b) if you do not specify shipping availability information in such inventory/product data feed or Your Product is in a product category that Nestopar designates as requiring shipment within two (2) days (excluding Sundays and public holidays), (2) days (excluding Sundays and public holidays) after the date on which the relevant order is placed by the customer.

"Refund Administration Fee" means the lesser of INR 300 or twenty percent (20%) of the applicable Referral Fee.

"Required Product Information" means, with respect to each of Your Products in connection with the Nestopar Site, the following (except to the extent expressly not required under the applicable Program Policies): (a) description; (b) SKU and EAN/UPC numbers and other identifying information as Nestopar may reasonably request; (c) information regarding in-stock status and availability, shipping limitations or requirements, and Shipment Information (in each case, in accordance with any categorizations prescribed by Nestopar from time to time); (d) categorization within each Nestopar product category and browse structure as prescribed by Nestopar from time to time; (e) digitized image that accurately depicts only Your Product and does not include any additional logos, text or other markings (and that complies with any Nestopar published image guidelines); (f) Purchase Price; (g) shipping and handling charge (in accordance with our standard functionality therefor); (h) any text, disclaimers, warnings, notices, labels or other content required by applicable Law to be displayed in connection with the offer, merchandising, advertising or sale of Your Product; (i) any vendor requirements, restocking fees or other terms and conditions applicable to such product that a customer should be aware of prior to purchasing the product; (j) brand; (k) model; (l) product dimensions; (m) weight; (n) a delimited list of technical specifications; (o) SKU and EAN/UPC numbers (and other identifying information as we may reasonably request) for accessories related to Your Product that is available in our catalogue; and (p) any other information reasonably requested by us (e.g., the condition of used or refurbished products, Harmonized System of Nomenclature / Service Accounting Code).

"Seller-Fulfilled Products" means any of Your Products that are not fulfilled using the Fulfilment by Nestopar Service.

"Selling on Nestopar Launch Date" means the date on which we first list one of Your Products for sale on the Nestopar Site.

"Shipment Information" means, with respect to any of Your Products, the estimated or promised shipment and/or delivery date.

"Street Date" means the date(s), if any, specified by the manufacturer, distributor and/or licensor of a product as the date before which specified information regarding such product (e.g., title of a book) should not be disclosed publicly, or such product should not be delivered or otherwise made available to customers.

"URL Marks" means any Trademark, or any other logo, name, phrase, identifier or character string, that contains or incorporates any top level domain (e.g., .com, co.com, co.uk, .com, .de, .es, .edu, .fr, .jp) or any variation thereof (e.g., dot com, dotcom, net, or com).

"Your Transaction" is defined in the Business Solutions Agreement; however, as used in these Service Terms, it shall mean any and all such transactions through Selling on Nestopar only.

Fulfilment by Nestopar Service Terms

Fulfilment by Nestopar ("**FBN**") provides fulfilment and associated services for Your Products. FBN is operated by Nestopar Private Limited.

These FBN Service Terms are part of the Nestopar Business Point Agreement ("**Business Solutions Agreement**"), and, unless specifically provided otherwise, concern and apply only to your participation in FBN. BY REGISTERING FOR OR USING FBN, YOU (ON BEHALF OF YOURSELF OR THE BUSINESS YOU REPRESENT) AGREE TO BE BOUND BY THE [BUSINESS SOLUTIONS AGREEMENT](#) AND THESE

FBN SERVICE TERMS. Unless defined in these FBN Service Terms, all capitalized terms are as defined in the Business Solutions Agreement.

F.1. Your Products

Once you are accepted into FBN, you must apply to register each product you sell that you wish to include in the FBN program in connection with the Nestopar Site. You may not include any product in the FBN program which is a FBN Excluded Product for the Nestopar Site you wish to register Your Product with. We may refuse registration in FBN of any product in connection with the Nestopar Site, including on the basis that it is an FBN Excluded Product or that it violates applicable Program Policies. You may at any time withdraw registration of any of Your Products from FBN in connection with the Nestopar Site.

F.2. Product and Shipping Information

You will, in accordance with applicable Program Policies, provide in the format we require accurate and complete information about Your Products registered in FBN (including Harmonized System of Nomenclature / Service accounting Code, if applicable). You will promptly update any information about Your Products in accordance with our requirements and as necessary so that the information is at all times accurate and complete.

F.3. Shipping to Nestopar

F.3.1. For the Nestopar Site you register Units in connection with, such Units will be delivered to customers in India only. You will ship Units to us in accordance with applicable Program Policies for the Nestopar Site Your Products are registered in connection with. You will ensure that: (a) all Units are properly packaged for protection against damage and

deterioration during shipment and storage; (b) terms of freight "C.I.P. (Carriage and Insurance Paid) Destination"; and (c) all Units comply with Nestopar's labelling and other requirements. You will be responsible for all costs incurred to ship the Units to the shipping destination (including costs of freight and transit insurance). You will prepay all such shipping costs and Nestopar will not pay any shipping costs except as provided in Section F-3.2. You are responsible for payment of all duties, custom duty, taxes and other charges. If you ship Units to a Site Fulfilment Centre from outside of India, you will list yourself as the importer/ consignee and nominate a customs broker. If Nestopar is listed on any import documentation, Nestopar reserves the right to refuse to accept any Units covered by the import documents and any costs assessed against or incurred by Nestopar will be collected by any means permitted by this Agreement. In the case of any improperly packaged or labelled Unit, we may return the Unit to you at your expense (pursuant to Section F-7).

F.3.2. You will not deliver to us any Unsuitable Unit, and we may refuse to accept any shipment (including any Unsuitable Unit). We may return or dispose of or destroy any Unsuitable Unit as provided in Section F-7 (and you will be deemed to have consented to such action): (a) immediately if we determine in our sole discretion that the Unit creates a safety, health or liability risk to Nestopar, our personnel or any third party; or (b) if you fail to direct us to return or dispose of or destroy any Unsuitable Unit within thirty (30) days after we notify you that the Unit has been recalled; or (c) except as otherwise provided in this Section F-3.2, if you refuse or fail to direct us to return or dispose of or destroy any Unsuitable Unit within thirty (30) calendar days after we notify you that we are in possession of it. In addition, you will compensate us for any damages incurred including any expenses we incur in connection with any Unsuitable Units.

F.4. Storage

We will provide storage services as described in these FBN Service Terms once we confirm receipt of delivery. We will keep electronic records that track inventory of Units by identifying the number of Units stored in any Site Fulfilment Centre. We will not be required to physically mark Units. If there is a loss of or damage to any Units while we store them due to any breach of contractual obligation / non-performance of obligations by us causing such loss or damage, we will, pay you the applicable replacement value ((as described in the [FBN Lost and Damaged Inventory Reimbursement Policy](#). Payment of the replacement value is our total liability for any duties or obligations that we or our agents or representatives may have as a bailee or warehouseman, and your only right or remedy that you may have as a bailor. The replacement value is inclusive of any VAT/CST/good and services tax (as applicable) and if the replacement value is subject to VAT/CST/goods and services tax, you agree to provide a valid VAT/CST/goods and services tax invoice to Nestopar. In consideration of payment of the replacement value, the title in such Units will transfer to us and we will be entitled to dispose of, destroy or otherwise deal in such Units in any manner that we deem fit. You will have no security interest, lien or other claim to the proceeds that we receive from sale, disposal of or otherwise in connection with such Units. At all other times, you will be solely responsible for any loss of, or damage to, any Units. Our confirmed receipt of delivery does not: (a) indicate or imply that any Unit has been delivered free of loss or damage, or that any loss or damage to any Unit later discovered occurred after confirmed receipt of delivery; (b) indicate or imply that we actually received the number of Units of Your Product(s) specified by you for such shipment; or (c) waive, limit or reduce any of our rights under this Business Solutions Agreement. We reserve the right to change, scheduling restrictions and volume limitations on the delivery and storage of your inventory in the Site Fulfilment Centres in

accordance with Section 14, and you will comply with any of these restrictions or limitations.

F.5. Fulfilment

We will ship Units from our inventory of Your Products in connection with the Nestopar Site to the shipping addresses in India included in valid customer orders. We may ship Units together with products purchased from other merchants.

F.6. Customer Returns

F.6.1. We will receive and process returns of any Nestopar Fulfilment Units in accordance with the terms of your Seller Agreement, these FBN Service Terms and the Program Policies for the Nestopar Site. Any Sellable Units registered in connection with the Nestopar Site that are also Nestopar Fulfilment Units and that are properly returned will be placed back into the inventory of Your Products in the FBN Program for the Nestopar Site. We may fulfil customer orders for Your Products in connection with the Nestopar Site with any Nestopar Fulfilment Units returned in connection with the Nestopar Site. Except as provided in Section F-7, you will retake title of all Units that are returned by customers.

F.6.2. Except as provided in Section F-7, we will, at your direction, either return or dispose of or destroy any Nestopar Fulfilment Unit that is returned to us and that we determine is an Unsuitable Unit as provided in Section F-7. Without limitation of our rights under Section F-7.4, we may elect to return or dispose of or destroy that Unsuitable Unit as provided in Section F-7, and you will be deemed to have consented to our election if you fail to direct us to return or dispose of or destroy the

Unsuitable Unit within thirty (30) calendar days after we notify you of the Unsuitable Unit.

F.6.3. You will be responsible for all tax obligations including but not limited to VAT/CST, sales, service and goods and services taxes as result of any returns.

F.7. Returns to You and Disposal

F.7.1. You may, at any time, request that Units be returned to you. We may, with notice, return Units to you, including upon termination of these Service Terms. These returned shipments will be sent to your designated shipping address in the territory in which the applicable Site Fulfilment Centre is located (or, at Nestopar's sole discretion, your designated shipping address within India. If the address we have for you in connection with the Nestopar Site is outdated, incorrect or outside India or if we cannot make arrangements for you to pay for the return shipment, the Unit(s) will be deemed abandoned and we may elect to dispose of or destroy the Unit(s) as appropriate based on the inventory and, subject to any replacement or reimbursement done as required under applicable law, this Agreement and our Program Policies, retain any proceeds we may receive from the disposal. You agree that any proceeds we may receive from the disposal are fair and reasonable compensation for any costs we incur in connection with the disposal.. For all Units that are returned to you, you are solely responsible for issuing any statutory forms or other documents, including but not limited to invoices, stock transfer forms, delivery challans etc., required to return the Units back to you. You are also solely responsible for dealing with clearing the Units from any checkposts.

F.7.2. You may, at any time, request that we dispose of or destroy Units. In this case, we may dispose of or destroy these Units as

appropriate based on the inventory. Subject to Section F.4 above, title to each disposed or destroyed Unit will transfer to us at no cost, free and clear of any liens, claims, security interests or other encumbrances to the extent required to dispose of or destroy the Unit, and we may, subject to any replacement or reimbursement done as required under applicable law, this Agreement and our Program Policies, retain all proceeds, if any, received from the disposal of any Unit.

F.7.3. You will promptly notify us of any recalls or threatened recalls of any of Your Products and cooperate and assist us in connection with any recalls, including by initiating the procedures for returning items to you under our standard processes. You will be responsible for all costs and expenses you, we or any of our or your Affiliates incur in connection with any recall or threatened recall of any of Your Products (including the costs to return, store, repair, liquidate or deliver to you or any vendor any of these products).

F.7.4. Disposal of Unsuitable Units. In the event any Nestopar Fulfilment Unit is returned to our Site Fulfilment Centre on account of being an Unsuitable Unit, then we may, without limiting any of our other rights under this Agreement (including as described in Section F.3.2), (a) dispose of or destroy such Unit in case you fail to remove such Unit from our Site Fulfilment Centre within a period of thirty (30) days from the date we notify you that its removal is required, for instance because your use of FBN is suspended or terminated or your seller account is suspended, terminated or closed; and (b) immediately dispose of or destroy such Unit if: (i) we determine that such Unit has no replacement value; (ii) we determine that the Unit creates a safety, health or liability risk to Nestopar, our personnel or any third party; or (iii) we obtain knowledge of your engagement in fraudulent or illegal activity; or (iv) we have cause to terminate your use of Services with immediate effect pursuant to Section 3 and are exposed to liability towards a third party.

In addition, you will reimburse us for any damages incurred including any expenses we incur in connection with any Unsuitable Units.

F.8. Reporting

You are responsible for raising or collecting from customers any appropriate documentation including invoices, delivery challans, way bills, stock transfer forms (e.g., Form F) or any other statutorily required documentation for reporting of both dispatch and arrivals of the shipment of Units to and from Site Fulfilment Centres. You will be solely responsible for clearing any goods held up at any checkpoints or seized by tax authorities as a result of non-compliance of any required documentation requirements.

F.9. Customer Service

F.9.1. We will be responsible for all customer service issues relating to packaging, handling and shipment and customer returns, refunds and adjustments related to Nestopar Fulfilment Units. We will determine on your behalf, whether a customer will receive a refund, adjustment or replacement for any Nestopar Fulfilment Unit and we will require you to reimburse us where we determine you have responsibility in accordance with the Business Solutions Agreement (including these Service Terms and the Program Policies for the applicable Nestopar Site). Except as provided in this Section F-9 regarding any Nestopar Fulfilment Units, customer service will be handled as set forth in your Seller Agreement. You will be responsible for VAT/CST related customer service enquiries including but not limited to pricing and tax obligations including but not limited to VAT/CST, sales, service and goods and services taxes invoices and credit memos.

F.9.2. In situations relating to Nestopar Fulfilment Units where the wrong item was delivered or the item was damaged or lost or is missing, unless we determine that the basis for such request is caused by you or any of your employees, agents or contractors, and for any breach of contractual obligation / non-performance of obligations by Nestopar as covered under the Program Policies causing such damage or loss we will, at our option for any Nestopar Fulfilment Unit (i) ship a replacement Unit to the customer and pay you the applicable replacement value (as described in the *FBN Lost and Damaged Inventory Reimbursement Policy* for the replacement Unit or (ii) process a refund to the customer and pay you the replacement value for the Unit. Any customer refund will be processed in accordance with the Selling on Nestopar Service Terms. Notwithstanding the terms of the Selling on Nestopar Service Terms, we will be entitled to retain the applicable Fees payable to us under the Selling on Nestopar Service Terms and these Service Terms, respectively. Except as expressly provided in this Section F-9.2 you will be responsible for all costs associated with any replacement or return.

F.9.3. If we provide a replacement Unit or refund as described in the preceding sentence to a customer and that customer returns the original Unit to us, we will be entitled to dispose of /destroy the Unit pursuant to Section F-7, or, if it is a Sellable Unit, we may, at our option, place such Unit back into your inventory in accordance with Section F-6. If we do put it back into your inventory, you will compensate us for the applicable replacement value of the returned Unit. Any replacement Unit shipped by us under these Service Terms will be deemed to be, and will be treated in the same manner as, an order and sale of such Unit from you to the customer via the Nestopar Site in accordance with the Business Solutions Agreement and your Seller Agreement, and will be subject to all terms and conditions applicable thereto.

F.10. Compensation

F.10.1. Fees. You will pay us the applicable fees (including storage, fulfilment, removal and disposal fees) set out in the [FBN Fee Schedule for the Nestopar Site](#). You will be charged the Storage Fees beginning on the day (up to midnight) that the Unit arrives at the Site Fulfilment Centre and is available for fulfilment by Nestopar (or in the case of any Unsuitable Unit, the arrival day (up to midnight)), until the earlier of: (a) the day (up to midnight) we receive a valid customer order for such product or a request from you to return or dispose of or destroy the Unit; or (b) the day (up to midnight) we actually ship the Unit to your designated return location or dispose of or destroy the Unit.

F.10.2. Shipping and Gift Wrap. For any Nestopar Fulfilment Units we will determine the amounts charged to the customer for shipping and gift wrap services for the Units that we fulfil through the FBN Program. As between you and us, these charges will be your tax inclusive charges to the customer, and we will report them to you. We will charge you (and you will pay us) a fee equal to the amount of such charges to the customer. You acknowledge and agree that you are responsible to account for any applicable taxes including but not limited to VAT/CST, sales, service and goods and services taxes on the shipping and gift wrap charges to customer.

F.10.3. Taxes on Fees Payable to Nestopar. In regard to these Service Terms you can provide a VAT / goods and services tax registration number or evidence of being in business, if you do not have a VAT / goods and services tax registration number. If you are VAT / goods and services tax registered, or in business but not VAT / goods and services tax registered, you give the following warranties and representations:

(a) all services provided by Nestopar to you are being received by your establishment under your designated VAT / goods and services tax registration number; and

(b) (i) the VAT / goods and services tax registration number, or the evidence of being in business, you submit to Nestopar belongs to the business you operate; (ii) that all transactions regarding the services will be business-related transactions made by the business associated with the VAT / goods and services tax registration number, if evidence of being in business, you submit to Nestopar; and (iii) that the VAT / goods and services tax registration number, or evidence of being in business, and all other information provided by you is true, accurate and current and you will immediately update any such information held by Nestopar in case of any changes.

Nestopar reserves the right to request additional information and to confirm the validity of any your account information (including without limitation your VAT / goods and services tax registration number) from you or government authorities and agencies as permitted by Law and you hereby irrevocably authorize Nestopar to request and obtain such information from such government authorities and agencies. Further, you agree to provide any such information to Nestopar upon request. Nestopar reserves the right to charge you any applicable unbilled VAT / goods and services tax if you provide a VAT / goods and services tax registration number, or evidence of being in business, that is determined to be invalid. VAT / goods and services tax registered sellers and sellers who provide evidence of being in business agree to accept electronic VAT / goods and services tax invoices in a format and method of delivery as determined by Nestopar.

All payments by Nestopar to you shall be made subject to any applicable withholding taxes and tax collection at source under the applicable Law. Nestopar will retain, in addition to its net Fees, an amount equal to the legally applicable withholding taxes / tax collection at source at the applicable rate. You are responsible for deducting and depositing the legally applicable taxes and deliver to Nestopar sufficient

document evidencing the deposit of tax. Upon receipt of the evidence of deduction of tax, Nestopar will remit the amount evidenced in the certificate to you. Upon your failure to duly deposit these taxes and providing evidence to that effect within 5 days from the end of the relevant month, Nestopar shall have the right to utilize the retained amount for discharging its tax liability.

Where you have deposited the taxes, you will issue an appropriate tax withholding certificate for such amount to Nestopar and Nestopar shall provide necessary support and documentation as may be required by you for discharging your obligations.

Nestopar has the option to obtain an order for lower or NIL withholding tax from the Indian Revenue authorities. In case Nestopar successfully procures such an order, it will communicate the same to you. In that case, the amounts retained, shall be in accordance with the directions contained in the order as in force at the point in time when tax is required to be deducted at source.

Any taxes applicable in addition to the fee payable to Nestopar shall be added to the invoiced amount as per applicable Law at the invoicing date which shall be paid by you.

F.10.4. Registration of Fulfilment Centres for VAT / CST / goods and services tax: Nestopar understands and agrees that you would be required to register the Site Fulfilment Centres wholly or partly as your place of business from a VAT / CST / goods and services tax regulations perspective. Nestopar shall issue a no-objection certificate as required to enable you to register the Site Fulfilment Centres as your additional place of business from a VAT / CST / goods and services tax regulations perspective. Nestopar shall, on your request, issue a no-objection certificate in the prescribed format and other related documents as may

be necessary to enable obtaining such registration. You shall indemnify and keep indemnified Nestopar and its Affiliates, in addition to Section F.11, against any consequences arising from investigation or enquiry by the tax authorities due to any reason. In the event, your goods (or Site Fulfilment Centres) are seized by the tax authorities for any reason, the responsibility for undertaking the release, and bearing the costs of the release, would be solely on you, while Nestopar would support this process as reasonably required. You further represent and warrant that you will not register Site Fulfilment Centres as your principal place of business but only as an additional place of business.

F.11. Indemnity

In addition to your obligations under Section 6 of the Business Solutions Agreement, you also agree to indemnify, defend and hold harmless us, our Affiliates and their and our respective officers, directors, employees, representatives and agents against any Claim that arises out of or relates to: (a) the Units (whether or not title has transferred to us, and including any Unit that we identify as yours pursuant to Section F-4), including any personal injury, death or property damage; and, if applicable, b) any of Your Taxes or the collection, payment or failure to collect or pay Your Taxes or for any demand/denial of credit arising on account discrepancies observed in the goods and services tax returns filed.

F.12. Release

You hereby, on behalf of yourself and your successors, subsidiaries, Affiliates, officers, directors, shareholders, employees, assigns and any other person or entity claiming by, through, under or in concert with you or them (collectively, the "**Releasing Parties**"), irrevocably acknowledge full and complete satisfaction of and hereby unconditionally and

irrevocably release and forever fully discharge Nestopar and each of its Affiliates, and any and all of their predecessors, successors, and Affiliates, past and present, as well as each of their partners, officers, directors, shareholders, agents, employees, representatives, attorneys, and assigns, past and present, and each of them and all Persons acting by, through, under or in concert with any of them (collectively, the "**Released Parties**"), from any and all claims, obligations, demands, causes of action, suits, damages, losses, debts or rights of any kind or nature, whether known or unknown, suspected or unsuspected, absolute or contingent, accrued or unaccrued, determined or speculative (collectively, "**Losses**") which the Releasing Parties now own or hold or at any time heretofore have owned or held or in the future may hold or own against the Released Parties, or any of them, arising out of, resulting from, or in any way related to, the shipment including any tax registration or collection obligations. You, on behalf of yourself and all other Releasing Parties, recognize that you, and each of them, may have some Losses (WHETHER IN CONTRACT; WARRANTY; TORT; DELICT (INCLUDING NEGLIGENCE; PRODUCT LIABILITY; ANY TYPE OF CIVIL RESPONSIBILITY OR OTHER THEORY) OR OTHERWISE) against the Released Parties of which you, or any of them, are totally unaware and unsuspecting, or which may arise or accrue after the date you register for these FBN Service Terms, which the Releasing Parties are giving up by agreeing to these FBN Service Terms. It is your intention in agreeing to these FBN Service Terms that these FBN Service Terms will deprive the Releasing Parties of each and all such Losses and prevent the Releasing Party from asserting any such Losses against the Released Parties, or any of them.

F.13. Disclaimer

IN ADDITION TO THE DISCLAIMER IN SECTION 7 OF THE BUSINESS SOLUTIONS AGREEMENT, WE HEREBY DISCLAIM ANY

DUTIES OF A BAILEE OR WAREHOUSEMAN TO THE MAXIMUM EXTENT PERMITTED UNDER APPLICABLE LAW, AND YOU HEREBY WAIVE ALL RIGHTS AND REMEDIES OF A BAILOR (WHETHER ARISING UNDER COMMON LAW OR STATUTE), RELATED TO OR ARISING OUT OF ANY POSSESSION, STORAGE OR SHIPMENT OF YOUR PRODUCTS BY US OR OUR AFFILIATES OR ANY OF OUR OR THEIR CONTRACTORS OR AGENTS.

F.14. Effect of Termination

Your termination rights are set out in **Section 3** of this Agreement. Following any termination of the Business Solutions Agreement or these FBN Service Terms in connection with the Nestopar Site, we will, as directed by you, return to you or dispose of or destroy the Units registered in connection with the Nestopar Site as provided in Section F-7. If you fail to direct us to return or dispose of or destroy the Units within ninety (90) calendar days after termination, then we may elect to return and/or dispose of or destroy the Units in whole or in part, as provided in Section F-7, and you agree to such action. Upon any termination of these FBN Service Terms in connection with the Nestopar Site, all rights and obligations of the parties under these FBN Service Terms with regard to the Nestopar Site will be extinguished, except that the rights and obligations of the parties under Sections F-1, F-2, F-3, F-4, F-5, F-6, F-7, F-8, F-9, F-10, F-11, F-12, F-13 and F-14 with respect to Units received or stored by Nestopar as of the date of termination will survive the termination.

F.15. Tax Matters

You understand and acknowledge that storing Units at the Site Fulfilment Centres may create a tax presence for you in the applicable territory in which the Site Fulfilment Centre is located, and you will be

solely responsible for any taxes, interest or penalties owed as a result of such storage. You will be responsible for Your Taxes, interest or penalties and you will indemnify and hold Nestopar and its Affiliates harmless from Your Taxes, interest or penalties as provided in Section F-11 of these FBN Service Terms and agree to pay any of these over to Nestopar promptly. You acknowledge and agree that you are responsible for preparing and filing any applicable statutorily required documentation to be issued either by you or by the customers. You acknowledge that you are responsible to handle any requests for refunds of taxes including but not limited to VAT/CST, service, sales and goods and services taxes on shipments to these addresses where appropriate.

F.16. Additional Representation

In addition to your representations and warranties in Section 5 of the Business Solutions Agreement, you represent and warrant to us that: (a) you have valid legal title to all Units and all necessary rights to distribute the Units and to perform under these FBN Service Terms; (b) you will deliver all Units to us in new condition (or in such condition otherwise described by you in the applicable Your Product listing) and in a merchantable condition; (c) all Units and their packaging will comply with all applicable marking, labelling and other requirements required by Law; (d) no Unit is or will be produced or manufactured, in whole or in part, by child labour or by convict or forced labour; (e) you and all of your subcontractors, agents and suppliers involved in producing or delivering Units will strictly adhere to all applicable Laws (including any Law applicable to any territory where Units are produced or delivered, regarding the operation of their facilities and their business and labour practices, including working conditions, wages, hours and minimum ages of workers).

FBN Definitions

"Nestopar Fulfilment Units" means Units fulfilled using FBN that are sold through the Nestopar Site. For avoidance of doubt, if you have successfully registered for both FBN and Selling on Nestopar for the Nestopar Site, then the term "Nestopar Fulfilment Units" and the defined term "Nestopar-Fulfilled Products" in the Selling on Nestopar Service Terms both refer to the same items.

"FBN Excluded Product" means, with respect to the Nestopar Site you register Units in connection with, any Unit that is an Excluded Product, or is otherwise prohibited by the [Program Policies for the Nestopar Site](#).

"Sellable Unit" means a Unit that is not an Unsuitable Unit.

"Seller Agreement" means the Selling on Nestopar Service Terms, any successor to any of these agreements, or any other similar agreement (as determined by Nestopar) between you and us that permits you to list and sell products via the Nestopar Site.

"Shipping Information" means with respect to any purchased Unit(s), the following information: the name of the recipient, the shipping address, the quantity of Units to be shipped, and any other shipping-related information we may reasonably request.

"Site Fulfilment Centre(s)" means the fulfilment centre(s) designated or used by Nestopar to store and fulfill Units in connection with a particular Nestopar Site.

"Unit" means a unit of Your Product that you deliver to Nestopar in connection with the FBN Program in connection with the Nestopar Site.

"Unsuitable Unit" means a Unit: (a) that is defective, damaged, or lacking required label(s); (b) the labels for which were not properly registered with Nestopar before shipment or do not match the product that was registered; (c) that is an FBN Excluded Product or does not comply with the Business Solutions Agreement (including these Service Terms and the applicable Program Policies); or (d) that Nestopar determines is otherwise unsuitable.

Nestopar Advertising Service Terms

The Nestopar Advertising Service Terms govern your use of Nestopar Advertising, a Service that allows you to advertise your products. The Nestopar Advertising Service Terms apply to your use of the Ad Services.

Your use of the Ad Services (as defined in the Nestopar Advertising Agreement) is governed by the Nestopar Advertising Agreement. You accept the Nestopar Advertising Agreement, which may be updated from time to time by Nestopar in accordance with its terms. The Nestopar Advertising Agreement is available at <https://advertising.Nestopar.com/terms>. In the event of any conflict between the General Terms or Program Policies and the Nestopar Advertising Agreement with respect to the Ad Services, the Nestopar Advertising Agreement will prevail to the extent of the conflict. If the Nestopar Advertising Agreement is deemed unlawful, void, or for any reason unenforceable, then the General Terms will govern your access to and use of the Ad Services.

Selling Partner API Terms

API-1 Description of the Selling Partner APIs

The “Selling Partner APIs” enable your systems to interface with certain features or functionality we make available to you. These Selling Partner API Terms concern and apply only to your use of the Selling Partner APIs unless specifically provided otherwise. Under the Selling Partner API Terms, you may authorize parties who (a) develop Applications to support you using the Selling Partner APIs or the API Materials, (b) have registered with us as Developers, and (c) who have agreed to the Marketplace Developer Agreement (“Developers”) to access Nestopar Transaction Information and your Materials via the Selling Partner APIs. If you wish to use the Selling Partner APIs directly or develop software or a website that interfaces with the Selling Partner APIs or the API Materials (an “Application”), you must register as a Developer.

We may make available Selling Partner APIs (including the Marketplace Web Services APIs) and software, data, text, audio, video, images, or other content we make available in connection with the Selling Partner APIs, including related documentation, software libraries, and other supporting materials, regardless of format (collectively the “API Materials”) that permit your systems to interface with certain features or functionality available to you. You may authorize Developers to access your Materials via the Selling Partner APIs solely for the purpose of supporting your business on Nestopar. All terms and conditions applicable to the Selling Partner APIs and the API Materials in this Agreement are solely between you and us. API Materials that are public or open source software (“Public Software”) may be provided to you under a separate license, in which case, notwithstanding any other

provision of this Agreement, that license will govern your use of those API Materials. For the avoidance of doubt, except to the extent expressly prohibited by the license governing any API Materials that are Public Software, all of the non-license provisions of this Agreement will apply.

API-2 License and Related Requirements

API-2.1 Generally.

We grant you a limited, revocable, non-exclusive, non-sublicenseable, nontransferable license during the term of the Agreement to allow Developers to access and use Your Materials through the Selling Partner APIs and the API Materials solely in support of your use of the Services covered by this Agreement. As between you and us, we or our licensors own all right, title, and interest in and to the Selling Partner APIs, the API Materials, any technical and operational specifications, security protocols and other documentation or policies provided or made available by us with respect to the Selling Partner APIs or the API Materials (the “Selling Partner API Specifications”), and our internal data center facilities, servers, networking equipment, and host software systems that are within our or their reasonable control and are used to provide the Selling Partner APIs or the API Materials (the “Nestopar Network”).

API-2.2 License Restrictions.

You may authorize Developers to access your Materials through the Selling Partner APIs and the API Materials only through APIs documented and communicated by us in accordance with any applicable Selling Partner API Specifications. You may not and may not authorize any other party to do any of the following with the Selling Partner APIs and the API Materials: (a) reverse engineer, decompile, or disassemble them; (b) modify or create derivative works based upon them in whole or in part; (c) distribute copies of them; (d) remove any proprietary notices or labels on them; (e) use any Public Software in any manner that requires, pursuant to the license applicable to such Public Software, that the Selling Partner APIs and the API Materials be disclosed, licensed, distributed, or otherwise made available to anyone; (f) resell, lease, rent, transfer, sublicense, or otherwise transfer rights to them; (g) access or use them in a way intended to avoid incurring any applicable fees or exceeding usage limits or quotas; (h) access or use them for any purpose unrelated to your use of Services; or (i) access or use them for fraudulent or illegal activities or activities that violate our policies or are otherwise harmful to us or any third parties. The limitations regarding data use in Section 10 above apply to any information you receive by the direct or indirect use of the Selling Partner APIs.

API-2.3 No License for Direct Access.

For the avoidance of doubt, these Selling Partner API Terms do not provide you a license to directly access or use the Selling Partner APIs, or install, copy, use, or distribute API Materials. Direct use of the Selling Partner APIs may only be licensed to Developers.

API-2.4 Account Identifiers and Credentials.

You must use the account IDs and any unique public key/private key pair issued by us to provide access to your data via the Selling Partner APIs (“Account Identifiers and Credentials”) in accordance with these Selling Partner API Terms to authorize Developers to access the Selling Partner APIs on your behalf. You may only authorize access to Nestopar Transaction Information and Your Materials via the Selling Partner APIs in the way that we prescribe. Your Account Identifiers and Credentials are for your personal use only and you must maintain their secrecy and security. You are solely responsible for all activities that occur using your Account Identifiers and Credentials, regardless of whether the activities are undertaken by you or a third party (including your employees, contractors, or agents). You will provide us with notice immediately if you believe an unauthorized third party may be using your Account Identifiers and Credentials or if your Account Identifiers and Credentials are lost or stolen. We are not responsible for unauthorized use of your Account Identifiers and Credentials.

API-2.5 Security of Your Materials.

You are solely responsible for authorizing others to access the Selling Partner APIs on your behalf and taking your own steps to maintain appropriate security, protection, and backup of Your Materials. We are not responsible for any unauthorized access to, alteration of, or deletion, destruction, damage, loss, or failure to store any of Your Materials in connection with the Selling Partner APIs (including as a result of your or any third party’s errors, acts, or omissions).

API-3 Termination

API-3.1 Termination of Your Access to the Selling Partner APIs and the API Materials.

Without limiting the parties' rights and obligations under this Agreement, the Selling Partner API Developer Agreement, or the Selling Partner API Licence Agreement, we may limit, suspend, or terminate your access to the Selling Partner APIs and the API Materials for convenience with 30 days' notice. We may terminate immediately if (a) we determine that you have materially breached this Agreement and failed to cure within 7 days of a cure notice; (b) you or your account have been engaged in deceptive, fraudulent, or illegal activity; or (c) your use of the Selling Partner APIs and the API Materials may harm our customers.

Upon any suspension or termination of your access to the Selling Partner APIs and the API Materials, you will immediately cease authorizing others to use the Selling Partner APIs and the API Materials. Upon any termination of your access to the Selling Partner APIs and the API Materials, you will also immediately destroy all API Materials. Upon any suspension or termination of your access to the Selling Partner APIs and the API Materials, we may cause your Account Identifiers and Credentials to cease to be recognized by the Nestopar Network for the purposes of the Selling Partner APIs and the API Materials.

API-4 Modifications to the Selling Partner APIs and the API Materials

We may change or discontinue the Selling Partner APIs or the API Materials (including by changing or removing features or functionality of the Selling Partner APIs or the API Materials) from time to time. For any material changes that will negatively affect your business, we will provide notice under Section 14.

API-5 Disclaimers

THE SELLING PARTNER APIS AND THE API MATERIALS ARE PROVIDED "AS IS". WE AND OUR AFFILIATE COMPANIES AND LICENSORS MAKE NO REPRESENTATIONS OR WARRANTIES OF ANY KIND, WHETHER EXPRESS, IMPLIED, STATUTORY OR OTHERWISE REGARDING THE SELLING PARTNER APIS OR THE API MATERIALS, INCLUDING ANY WARRANTY THAT THE SELLING PARTNER APIS OR THE API MATERIALS WILL BE UNINTERRUPTED, ERROR FREE, OR FREE OF HARMFUL COMPONENTS, OR THAT ANY MATERIALS OR DATA YOU ACCESS, USE, STORE, RETRIEVE, OR TRANSMIT IN CONNECTION WITH THE SELLING PARTNER APIS, INCLUDING YOUR MATERIALS, WILL BE SECURE OR NOT OTHERWISE LOST OR DAMAGED. EXCEPT TO THE EXTENT PROHIBITED BY LAW, WE AND OUR AFFILIATE COMPANIES AND LICENSORS DISCLAIM ALL WARRANTIES, INCLUDING ANY IMPLIED WARRANTIES OF MERCHANTABILITY, SATISFACTORY QUALITY, FITNESS FOR A PARTICULAR PURPOSE, NON-INFRINGEMENT, OR QUIET ENJOYMENT, AND ANY WARRANTIES ARISING OUT OF ANY COURSE OF DEALING OR USAGE OF TRADE. FURTHER, NEITHER WE NOR ANY OF OUR AFFILIATE COMPANIES OR LICENSORS WILL BE RESPONSIBLE FOR ANY COMPENSATION, REIMBURSEMENT, OR DAMAGES ARISING IN CONNECTION WITH: (A) THE INABILITY TO USE THE

SELLING PARTNER APIS OR THE API MATERIALS FOR ANY REASON; (B) THE COST OF PROCUREMENT OF SUBSTITUTE GOODS OR SERVICES; OR (C) ANY INVESTMENTS, EXPENDITURES, OR COMMITMENTS BY YOU IN CONNECTION WITH THIS AGREEMENT OR YOUR USE OF OR ACCESS TO THE SELLING PARTNER APIS OR THE API MATERIALS.