

CONFIDENTIALITY AGREEMENT

FOR CORPORATE TAX RESTRUCTURING

This Confidentiality Agreement (the "Agreement") is entered into as of _____, 20_____
(the "Effective Date"), by and between:

Disclosing Party: _____, with a principal place of business at _____
(hereinafter referred to as the "Disclosing Party"), and

Receiving Party: _____, with a principal place of business or residence at _____
(hereinafter referred to as the "Receiving Party").

The Disclosing Party and the Receiving Party may collectively be referred to as the "Parties" or individually as a "Party."

RECITALS

WHEREAS, the Disclosing Party is contemplating or engaged in a corporate tax restructuring and planning process (the "Restructuring Project"); and

WHEREAS, in connection with the Restructuring Project, the Disclosing Party may find it necessary to disclose to the Receiving Party certain highly sensitive financial, legal, operational, and proprietary tax planning information; and

WHEREAS, the Receiving Party wishes to receive such information solely for the purpose of evaluating, advising on, or executing the Restructuring Project, and agrees to maintain the strict confidentiality of such information in accordance with the terms herein;

NOW, THEREFORE, in consideration of the mutual covenants contained herein, the Parties agree as follows:

1. DEFINITION OF CONFIDENTIAL INFORMATION

For purposes of this Agreement, "Confidential Information" shall include all information, data, documents, strategies, or materials disclosed by the Disclosing Party to the Receiving Party, whether orally, in writing, or in electronic format, relating to the corporate tax planning and restructuring of the Disclosing Party. This includes, without limitation:

- a. Tax returns, tax filings, audits, assessments, and correspondence with tax authorities;
- b. Proposed tax structures, transfer pricing analyses, step plans, and legal restructuring plans;
- c. Financial statements, valuations, projections, balance sheets, and transaction histories;
- d. Business plans, intellectual property arrangements, and corporate governance documents; and
- e. The fact that discussions or negotiations are taking place regarding the Restructuring Project.

2. OBLIGATIONS OF NON-DISCLOSURE AND LIMITED USE

The Receiving Party agrees to:

- a. Hold all Confidential Information in the strictest confidence and take all reasonable precautions to prevent unauthorized access or disclosure;
- b. Use the Confidential Information solely for the purpose of evaluating or participating in the Restructuring Project and for no other purpose;
- c. Limit disclosure of Confidential Information strictly to those of its employees, directors, legal counsel, or financial advisors (collectively, "Representatives") who have a clear "need to know" for the Restructuring Project, and who are bound by confidentiality obligations no less restrictive than those contained in this Agreement; and
- d. Be responsible for any breach of this Agreement by any of its Representatives.

3. EXCLUSIONS FROM CONFIDENTIALITY

Confidential Information does not include information that:

- a. Is or becomes publicly known through no breach of this Agreement by the Receiving Party;
- b. Was already in the lawful possession of the Receiving Party prior to disclosure by the Disclosing Party;
- c. Is rightfully received from a third party without restriction and without breach of any confidentiality obligation; or
- d. Is independently developed by the Receiving Party without reference to or reliance upon the Confidential Information.

4. COMPELLED DISCLOSURE

If the Receiving Party is legally compelled by law, regulation, or court order to disclose any Confidential Information, the Receiving Party shall, to the extent legally permissible, provide prompt written notice to the Disclosing Party so that the Disclosing Party may seek a protective order or other appropriate remedy. The Receiving Party shall disclose only that portion of the Confidential Information that it is legally required to disclose.

5. RETURN OR DESTRUCTION OF MATERIALS

Upon the written request of the Disclosing Party, or upon the termination of discussions regarding the Restructuring Project, the Receiving Party shall promptly return to the Disclosing Party or, at the Disclosing Party's option, destroy all physical and electronic copies of the Confidential Information, and certify such destruction in writing to the Disclosing Party.

6. TERM

This Agreement and the obligations of confidentiality hereunder shall commence on the Effective Date and shall remain in effect for a period of _____ years from the Effective Date, or for so long as the Confidential Information constitutes a trade secret under applicable law, whichever is longer.

7. REMEDIES

The Receiving Party acknowledges that any breach or threatened breach of this Agreement may cause irreparable harm to the Disclosing Party for which monetary damages alone would be inadequate. Accordingly, the Disclosing Party shall be entitled to seek injunctive relief, specific performance, and any other equitable remedies in the event of a breach, in addition to any monetary damages available under the law.

8. GOVERNING LAW AND JURISDICTION

This Agreement shall be governed by and construed in accordance with the laws of the State/Country of _____, without regard to its conflict of law principles. Any legal action arising under this Agreement shall be brought exclusively in the courts located in _____.

9. MISCELLANEOUS

- a. This Agreement constitutes the entire understanding between the Parties regarding the subject matter hereof and supersedes all prior discussions or agreements.
- b. No amendment, modification, or waiver of any provision of this Agreement shall be valid unless in writing and signed by both Parties.
- c. If any provision of this Agreement is held to be invalid or unenforceable, the remaining provisions shall continue in full force and effect.

IN WITNESS WHEREOF, the Parties have executed this Confidentiality Agreement for Corporate Tax Restructuring as of the Effective Date.

DISCLOSING PARTY:

By: _____

Name: _____

Title: _____

Date: _____

RECEIVING PARTY:

By: _____

Name: _____

Title: _____

Date: _____