POST-CLOSING RETROACTIVE TAX INDEMNITY DEED

THIS DEED OF INDEMNITY (the "Deed") is made on this ______ day of ______________, __________

BY AND BETWEEN:

(1) ____________________________________, a company incorporated under the laws of __________________, having its registered office at ____ (hereinafter referred to as the **"Indemnifier"**); and

(2) ____________________________________, a company incorporated under the laws of __________________, having its registered office at ____ (hereinafter referred to as the **"Indemnified Party"**).

The Indemnifier and the Indemnified Party are hereinafter collectively referred to as the "Parties" and individually as a "Party".

RECITALS:

(A) Pursuant to a share purchase agreement dated __________________ (the "Purchase Agreement"), the Indemnified Party acquired the entire issued share capital of ______________________________ (the "Target Company").

(B) Following the Closing of the transaction contemplated under the Purchase Agreement, the Parties have agreed to execute this Deed to provide additional security and specific indemnification covenants in respect of potential retroactive tax assessments, audits, or liabilities levied against the Target Company relating to any pre-Closing tax periods.

NOW THIS DEED WITNESSETH AS FOLLOWS:

1. Definitions and Interpretation

Capitalized terms used but not defined in this Deed shall have the meanings ascribed to them in the Purchase Agreement. In addition:

"Retroactive Tax Assessment" means any assessment, reassessment, audit, demand, or claim issued by any Tax Authority after the Closing Date which imposes or seeks to impose a Tax Liability on the Target Company in respect of, or arising from, any transaction, event, or period occurring on or prior to the Closing Date.

"Tax Authority" means any government, state, or municipality, or any local, state, federal, or other fiscal, revenue, customs, or excise authority, body, or organ competent to impose, administer, or collect Tax.

2. Indemnity

Subject to the terms of this Deed, the Indemnifier hereby covenants with the Indemnified Party that the Indemnifier shall indemnify, defend, and hold harmless the Indemnified Party and the Target Company (on an after-Tax basis) from and against any and all losses, liabilities, damages, costs, interest, penalties, and expenses (including reasonable legal and professional fees) arising out of, or in connection with, any Retroactive Tax Assessment.

3. Conduct of Claims

If the Indemnified Party or the Target Company receives notice of any Retroactive Tax Assessment, the Indemnified Party shall:

(a) notify the Indemnifier in writing within ______ business days of becoming aware of the same;

(b) provide the Indemnifier with reasonable access to relevant books and records; and

(c) not settle, compromise, or admit liability in respect of the Retroactive Tax Assessment without the prior written consent of the Indemnifier, such consent not to be unreasonably withheld, conditioned, or delayed.

4. Payment Terms

Any amount due from the Indemnifier under this Deed shall be paid in cleared funds to such bank account as the Indemnified Party may designate within ______ business days of a written demand being made by the Indemnified Party, accompanied by reasonable evidence of the calculation of the amount claimed.

5. Governing Law and Jurisdiction

This Deed, and any non-contractual obligations arising out of or in connection with it, shall be governed by, and construed in accordance with, the laws of __________________. The Parties irrevocably submit to the exclusive jurisdiction of the courts of __________________.

IN WITNESS WHEREOF this document has been executed and delivered as a deed by the Parties on the date first written above.

EXECUTED AS A DEED BY THE INDEMNIFIER:

Acting by: ______________________

Signature: ______________________

Name: ______________________

Title: ______________________

In the presence of Witness:

Signature: ______________________

Name: ______________________

Address: ______________________

EXECUTED AS A DEED BY THE INDEMNIFIED PARTY:

Acting by: ______________________

Signature: ______________________

Name: ______________________

Title: ______________________

In the presence of Witness:

Signature: ______________________

Name: ______________________

Address: ______________________