

استوفى رسم وغرامة طابع **٤٨**
موجب إيصال رقم **١١٩٥٥** تاريخ **٢٠١٣**
قيمة الرسم: **١٤,٠٢٢,٠٠**
قيمة الغرامة: **١٤,٠٢٢,٠٠**
المجموع: **٣٠,٠٤٤,٠٠**
فقط **ثلاثين** بـ **٠٠** ملـ **٠٠** دـ **٠٠** جـ **٠٠**

Tax Advisory and Compliance Services Contract of Adherence

رئيس دائرة
الضرائب غير المباشرة
بسام مهدي

المرأة



This Tax Advisory and Compliance Services Contract of Adherence (Hereinafter referred to as the **Contract of Adherence**") is made and entered into by and between:

Mobile Interim Company No.2 S.A.L., a company incorporated at the Beirut Trade Register under number /1000382/, and registered at the Lebanese Ministry of Finance under the number /291711/, electing domicile at Beirut Central Building, Bloc B, Fouad Chehab Avenue, Bachoura Region, Beirut, Lebanon.
(Hereinafter referred to as "**MIC2**")

AND

PricewaterhouseCoopers (PwC), a company incorporated at the Beirut civil Companies Register under number /100/, and registered at the Lebanese Ministry of Finance under the number /95963/, electing domicile at Saba House Bldg., Saiid Freiha street, Hazmieh, Baabda, Lebanon, represented in this Contract of Adherence by its Country Senior Partner Mr Andre Rohayem. (Hereinafter referred to as the "**Supplier**")

Each of the two parties is hereinafter referred to as a "**Party**" and collectively as the "**Parties**".

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Preamble:

Whereas, MIC2 is operating the second mobile network for the account and for the benefit of the Republic of Lebanon, and is in need to purchase Tax Advisory and Compliance Services defined in the attached Schedule (1) (Hereinafter referred to as the "Services");

To this effect MIC2 has announced for a Request for Proposal on 18-May-2023 to select the best supplier to provide the Services, whereas at the outcome of the abovementioned Request for Offer, Supplier was selected to provide MIC2 by the Services as detailed in specifications and prices within the submitted Offer annexed hereto as Schedule (2);

MIC2 and Supplier wish by the present Contract of Adherence to set out the terms and conditions upon which Supplier shall provide the Services to MIC2;

NOW THEREFORE, in consideration of the above, it is hereby mutually agreed between the Parties as follows:

1. The Entire Contract of Adherence

The Preamble above, any Schedule annexed hereto issued under this Contract of Adherence shall form an integral part of this Contract of Adherence.

2. Scope of the Contract of Adherence

Supplier undertakes to provide MIC2 with the Services for the fiscal year 2023 as per the specifications and prices listed in the submitted Offer annexed hereto as Schedule (2) according to the terms and conditions of this Contract of Adherence.

3. Order of Services

3.1. MIC2 shall issue a written Purchase Order(s) to the Supplier for the Services required (Hereinafter referred to as the "Purchase Order(s)").

3.2. The Purchase Order(s) shall be forwarded by MIC2 to Supplier.

3.3. The Purchase Order(s) issued by MIC2 under this Contract of Adherence shall only be legally and financially effective in favor of Supplier in light of Supplier's good intentions and full commitment to its contractual obligations and the proper fulfillment of such obligations

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4. Delivery of Services

4.1. Supplier undertakes to deliver the Services ordered by MIC2 under this Contract of Adherence as mentioned in the Contract of Adherence. The word "delivery" shall mean the satisfactory implementation of Services.

4.2. Supplier undertakes and warrants that the Services delivered under this Contract of Adherence are:

- Conforming to all MIC2's required specifications as defined in the submitted Offer annexed hereto as Schedule (2).

4.3. The Services shall be delivered in the specifications and prices as listed in the submitted Offer annexed hereto as Schedule (2).

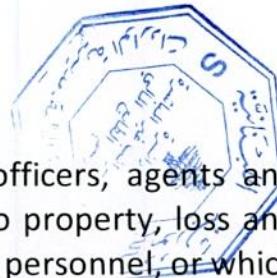
4.4. A penalty amounting to (1%) of the total amount of the Contract of Adherence shall be applied on Supplier to the benefit of MIC2 for each five (5) working days of delay in the delivery of any of the Services and shall have a maximum cap of (10%) of the total amount of the Contract of Adherence.

Prior to deducting the delay penalty, MIC2 shall inform the Supplier to remedy the delay within ten days. Should the Supplier not remedy the delay, MIC2 shall automatically deduct. The said penalty amount shall be automatically deducted by MIC2 from the amount due to Supplier without the need for any legal claim or action.

The said penalty clause may be excluded from application only in the sole case of mutual consent between the two Parties for its exclusion noting that such consent for exclusion must be expressed only through a written instrument to be signed by both Parties. The delay penalty shall not apply in case the delay was caused solely by MIC2.

5. Warranty and Indemnity

5.1. Supplier warrants at its own cost and liability that all the Services provided under this Contract of Adherence are conforming to the specifications detailed in the submitted Offer annexed hereto as Schedule (2)



5.2. Supplier shall fully indemnify MIC2, together with its officers, agents and employees, against any claim with respect to damages to property, loss and personal injury, including death, howsoever caused to any personnel, or which may be imposed on or incurred by MIC2 arising directly out of the negligent acts or omissions of Supplier, its agents, or employees during the performance of any work hereunder.

5.3. Supplier is solely and fully responsible for its assigned personnel, their remuneration, allowances, compensations, work hazards and emergencies, and any other rights and obligations that might arise during or in the occasion of their relationship with MIC2. Supplier must carry an insurance policy covering all his staff working on site during and in the occasion of the supply of Services process as well as damages caused by the Supplier's work on site.

5.4. Supplier shall, at its sole expense, defend any suit based upon a claim or cause of action and satisfy any judgment that may be rendered against MIC2 resulting from the works done under this Contract of Adherence.

6. Liability, Indemnity and Infringement

Supplier will be held liable and shall indemnify MIC2:

- For death or personal injury resulting from the acts, misconduct, negligence and/or omission of Supplier Authorized Personnel, employees or agents or contracting parties. Supplier undertakes to settle all damages to any party whatsoever resulting therefrom without any restriction.
- For any physical damage to the tangible property of MIC2 to the extent it is caused by the acts, misconduct, negligence and/or omission of Supplier Authorized Personnel.
- Against any claim, demand, proceeding, damage, cost, charge or expense whatsoever in respect thereof or in relation thereto.
- The Supplier's total liability (including interest) for all claims connected with the services or the agreement (whether in contract, tort (including negligence) or otherwise) is limited to the fees paid for the services.

7. Fees, Invoicing, Payment

7.1. Fees

7.1.1. The fees for the Services provided under this Contract of Adherence shall be determined by MIC2 in this Contract of Adherence and must comply with the prices for the Services as listed in the submitted Offer annexed hereto as Schedule (2).

7.1.2. Supplier undertakes to adhere to the prices for the Services as listed in the submitted Offer annexed hereto as Schedule (2) all through the term of this Contract of Adherence, and must not amend for any reason whatsoever all through the term of this Contract of Adherence unless by reduction where possible.

7.1.3. The fees for the Services as defined in Clause (7.1.1.) herein above shall constitute all the financial entitlements of Supplier from MIC2 for the Services under this Contract of Adherence, and shall include all expenses that may be incurred by Supplier in this regards.

7.2. Invoicing and Payment

Invoicing:

Supplier shall invoice MIC2 for the Services provided on a quarterly basis at the end of each quarter.

Payment:

MIC2 shall settle the invoices within 30 days from acceptance date, which should not exceed 30 days from the issuance and receipt of our invoice

7.2. Performance Bond.

Within Fifteen (15) days of signing the Contract of Adherence, the Supplier shall provide MIC2 with a Performance Bond in an amount equal to ten percent (10%) in Fresh currency including VAT (if applicable) of the value of the Contract of Adherence in cash or issued by an accredited Lebanese qualified Bank listed on the Lebanese Central Bank list of Banks or foreign bank that have received a credit rating of at least a "prime" investment grade (BBB or above), to guarantee the implementation by the Supplier of its obligations under this Contract, particularly the implementation of the



Contract and/or the relevant PO in good faith and in conformance with the set-out KPIs as well as the highest standards of the technical and commercial state of art within the deadlines specified by MIC2. The Supplier shall bear all costs in relation to the provision of the performance bond. The performance bond shall remain valid and effective from the date of issuance up to the date MIC2 has issued the respective Final Acceptance Certificate (FAC). The text of the said Performance Bond is attached to this Contract as Appendix (1).

Note that PwC has already provided MIC2 with a bid-bond amounting to USD 1,000 in cash which should be returned back to PwC upon submitting the performance bond.

8. Tax, duties and levies

Each party shall be liable for the taxes and levies due on it as per the Lebanese laws, rules and regulations (including the stamp duty amount).

9. Term and Termination

9.1. This Contract of Adherence shall be effective as of the date of its signature herein below (**the “Effective Date”**) and shall remain valid till 31-Dec-2023.

9.2. MIC2 shall have the right to terminate this Contract of Adherence issued under it at any time and without having to state the reason(s) for such termination, and without any liability on MIC2, provided that the decision to terminate this Contract of Adherence is notified to Supplier thirty (30) days prior to the effective date of termination.

9.3. This Contract of Adherence may be terminated by MIC2 upon a thirty (30) days' written notice with the right to claim compensation if Supplier materially breaches this Contract of Adherence, and fails to cure such breach within fourteen (14) business days after receipt of a written demand for cure from MIC2.

9.4. If at the time of expiry or early termination of this Contract of Adherence the Services ordered by MIC2 have not been supplied, then this Contract of

Adherence shall be deemed extended until the full supply of such Services, and MIC2 shall nonetheless retain its right to request Supplier to pay compensation for such delayed supply if the delay is due to Supplier's default.

9.5 The Supplier may end the Contract of Adherence immediately by giving written notice to MIC2 if (i) MIC2 materially breaches the Contract of Adherence and does not remedy the breach within 14 days, or (ii) the performance of the Contract of Adherence (including the application of any fee arrangements) may breach a legal or regulatory requirement.

10. Relationship of the Parties

10.1. The relationship of the Parties established by this Contract of Adherence shall be solely that of independent contractors. Nothing contained in this Contract of Adherence shall be construed to make one party the agent for the other or partner of the other for any purpose. Neither Party shall by virtue of this Contract of Adherence have the right or authority to act for, or to bind the other in any way, or to sign the name of the other, or to represent that the other is in any way responsible for its acts and omissions.

10.2. This Contract of Adherence shall not produce any legal or material obligations upon MIC2 towards third parties beyond the scope of MIC2's relationship with Supplier. Any Party who has not signed this Contract of Adherence is not a party thereto.

11. Confidentiality

11.1. Supplier shall keep in strict confidence and shall use all reasonable endeavors to bind all of its executives, employees, agents and personnel to keep in strict confidence all the information/documents/correspondence received, or which it obtains or to which it has access directly or indirectly from MIC2 in connection with this Contract of Adherence and shall not in any time disclose such information/documents/correspondence to any third party or make use of any such information/documents/correspondence for any purpose other than as required to execute the object of this Contract of Adherence.

Supplier is aware that MIC2 is entitled to disclose any information/documents/correspondence relating to this Contract of Adherence to the Republic of Lebanon represented by the Ministry of Telecommunications without obtaining Supplier's approval.



11.2. The confidentiality provisions contained in this Article (12) shall survive the termination or expiration of this Contract of Adherence.

12. Assignment

Supplier shall not assign this Contract of Adherence, totally or partially, or any right or obligation hereunder without the prior written consent of MIC2.

However MIC2 shall have the right to assign, transfer or purport all of its rights and obligations under this Contract of Adherence to the Republic of Lebanon or any of its designees, having given Supplier prior written notice of such assignment but without having to obtain its consent prior to such assignment.

For the avoidance of doubt, Supplier irrevocably agrees to grant MIC2 the right to assign and/or transfer and further undertakes not to challenge or oppose any such transfer or assignment provided that the Assignee shall be responsible to Supplier for any of the obligations, liabilities, debts or charges of any kind relating to this Contract of Adherence and in existence as at the date of any such assignment.

The Assignee of the present Contract of Adherence shall also have the right of assignment provided for under this Article (13).



13. Applicable Law and Dispute Resolution

13.1 Both Parties agree that the Lebanese Laws and regulations shall apply to any litigation arising out of the application or interpretation of this Contract of Adherence.

13.2 Disputes arising in connection with this Contract of Adherence shall be settled by the competent courts of Law in Beirut.

14. Force Majeure

14.1 Neither Party is liable for delay or failure to perform any of its obligations under this Contract of Adherence insofar as the performance of such obligation is prevented by a force majeure event. Each Party shall notify the other Party of the occurrence of such a force majeure event and shall use all reasonable endeavors to continue to perform its obligations hereunder for the duration of such force majeure event.

In case force majeure event exceeded one (1) month period, whether continuously or intermittently, either Party has the right to immediately

terminate this Contract of Adherence by means of written notice without bearing any liability whatsoever. In such case, MIC2 shall pay to Supplier the part of the terminated Contract of Adherence which have been fully delivered and accepted by MIC2.

14.2 For the purposes of this Contract of Adherence, a force majeure event means any event, which is unpredictable, beyond the reasonable control of the Party liable to affect performance and external to this Party, always as defined by the Lebanese Laws and Regulations.

15. Waiver

Waiver of any provision herein shall not be deemed a waiver of any other provision herein, nor shall waiver of a breach of any provision of this Contract of Adherence be construed as a continuing waiver of other breaches of the same or other provisions of this Contract of Adherence.



16. Notices

Both Parties have elected domicile at the addresses mentioned beside their respective names in the preamble. Any written notification made to these addresses shall be considered valid unless any Party has notified the other in writing of any change in said address.

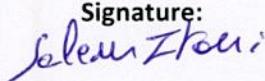
IN WITNESS WHEREOF, the Parties have caused this Contract of Adherence to be executed in Beirut with effect as of10 - October 2023 by their respective authorized representatives in only one original copy being kept at MIC2 hands.

For and on behalf of
Mobile Interim Company No. 2 S.A.L.

Salem Itani

Chairman General Manager

Signature:



Nibal Matta Salameh

Chief Financial Officer

Signature:

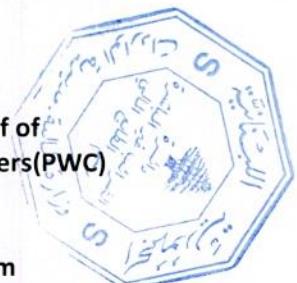
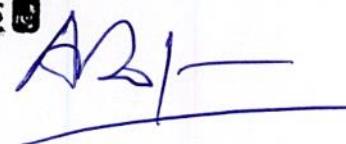
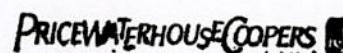


For and on behalf of
PricewaterhouseCoopers(PWC)

Andre Rohayem

Country Senior Partner

Signature:



4	Continuous Support		<ul style="list-style-type: none"> • Answer MIC2's inquiries, questions, etc. and revert promptly to MIC2 Staff and Management • Provide solicited and unsolicited advice / comments / views to MIC2 Staff and Management • Attend meetings with MIC2's Management, MoT, regulators and other stakeholders • Propose Tax related transactions • Advise on Changes in Accounting Policies • Handle Objections relating to CIT, VAT, Payroll Tax and NSSF • Support MIC2 in any Audit performed relating to Tax issues
5	Assist in Daily Tax queries	Upon Request	<p>Assist in Tax queries relating to :</p> <ul style="list-style-type: none"> • Corporate Tax • Payroll Tax and social security • Tax Procedure law • VAT/Stamp duty • Non-resident tax • Property Tax

DEFINITIONS AND ABBREVIATIONS