

Modification to the Comcast Enterprise Services General Terms and Conditions for the provision of Services to Customer in India

1. Where Comcast has agreed to the provision of Service(s) to Customer in India, the following terms and modifications shall apply (“**Modification**”). All other terms, conditions, and definitions in the Agreement continue to apply where Comcast agrees to provide Services to Customer in India.
2. The following definitions apply to this Modification:
 - a. “**Regulated Services**” means any of the Service(s) whereby the provision of such Service in India requires the provider to hold one or more license under Indian law or regulation;
 - b. “**Licensed Provider**” means a provider who holds the requisite license(s) to provide one or more Regulated Services.
3. Where Customer subscribes to one or more Regulated Services in India (under an order accepted by Comcast) then, for the limited purpose of receiving the Regulated Services, Comcast will act as agent of Customer through its subsidiary, Masergy Communications UK Limited.
4. Customer agrees that, upon request of and on a form provided by Masergy Communications UK Limited or Licensed Provider, Customer shall provide written acknowledgement that the Regulated Services are provided to Customer’s location(s) in India by Licensed Provider.
5. The cost of each of the Regulated Services provided by Licensed Provider will be set out in the Service Order Form, and also in the invoice which is provided by Comcast’s affiliate, Masergy Communications, Inc. to Customer.
6. It is hereby acknowledged that Customer, with respect to all locations in India, is the beneficiary of the Regulated Services provided within India which form part of the Services received from Comcast. Accordingly, Customer shall be responsible for discharging the applicable India Goods and Services Tax (“**GST**”) on the Regulated Services provided by Licensed Provider, under the Reverse Charge Mechanism (“**RCM**”) as an import of service, in accordance with the provisions of the Central Goods and Services Tax Act, 2017 and the Integrated Goods and Services Tax Act, 2017. In the event that Comcast requires evidence of such GST payment under RCM, Customer shall, upon written request from Comcast, provide an undertaking confirming that appropriate GST has been paid, and on further request shall share relevant documents, including but not limited to tax returns, challans, and any other supporting documentation evidencing such payment, within 30 calendar days of receipt of such request from Comcast.