AMENDED AND RESTATED LICENSE AGREEMENT (TEMPLATE)

This AMENDED AND RESTATED LICENSE AGREEMENT (the	e " Agreement ") is made
as of July, 2011 (the "Effective Date") by and between Gilea	d Sciences, Inc. a
Delaware corporation having its principal place of business at 33	33 Lakeside Drive, Foster
City, California 94404, USA ("Gilead"), and	a company
registered under the laws of India, and having a registered office	at
, India (" Licen	see"), and amends and
restates in its entirety the License Agreement dated	between Gilead and
Licensee, as previously amended (the "TDF License Agreemen"	t").

RECITALS

WHEREAS, Gilead wishes to facilitate access to its antiviral agents to patients in the developing world to help satisfy unmet medical needs;

WHEREAS, to accomplish this goal, Gilead granted Licensee a non-exclusive license to manufacture Gilead's proprietary agent TDF in India and sell such agent in India and elsewhere in the developing world pursuant to the TDF License Agreement;

WHEREAS, Gilead wishes to expand the scope of the TDF License Agreement to expand the licensed Territory and grant Licensee non-exclusive rights to Gilead's proprietary agents elvitegravir and cobicistat, and including rights in Gilead's proprietary fixed-dose single-tablet regimen referred to as the "Quad", as specifically provided herein; and

WHEREAS, Licensee wishes to manufacture TDF, elvitegravir and cobicistat in India and sell products containing such agents in the Territory to help achieve the goal set forth above;

Now, Therefore, in consideration of the mutual covenants set forth herein and other good and valuable considerations, the receipt of which is hereby acknowledged, the parties hereto mutually agree to amend and restate the TDF License Agreement in its entirety, as follows:

1. **Definitions**

"Active Pharmaceutical Ingredient" or "API" shall mean one or more of the following active pharmaceutical ingredients: tenofovir disoproxil fumarate ("TDF"); elvitegravir ("EVG"), and cobicistat ("COBI").

"Alternate Dosage" shall have the meaning set forth in Section 6.2(d).

"COBI Combination Product" shall mean a formulated and finished pharmaceutical product containing COBI in combination with any other active pharmaceutical ingredient other than EVG, including combinations containing COBI

together with TDF provided such combination does not also contain EVG (in each case subject to the restrictions set forth in Section 2.4(c)(ii)), including any co-formulation, co-packaged product, bundled product, or other type of combination product. For clarity, the Quad is not a COBI Combination Product.

"COBI Product" shall mean a formulated and finished pharmaceutical product containing COBI as its sole active pharmaceutical ingredient.

"COBI Territory" shall mean those countries listed on Appendix 5.

"Combination Products" shall mean COBI Combination Products, EVG Combination Products, TDF Combination Products, and the Quad.

"Confidential Information" shall have the meaning set forth in Section 11.1.

"**Distributor**" shall mean a third party wholesaler or distributor that is not a Gilead Distributor and that is operating under an agreement with Licensee for the distribution and sale of Product in the Territory.

"Emtricitabine Patents" shall have the meaning set forth in Section 7.6.

"EVG Combination Product" shall mean a formulated and finished pharmaceutical product containing EVG in combination with any other active pharmaceutical ingredient (in each case subject to the restrictions set forth in Section 2.4(c)(iii)), including any co-formulation, co-packaged product, bundled product, or other type of combination product, but not including the Quad.

"EVG Product" shall mean a formulated and finished pharmaceutical product containing EVG as its sole active pharmaceutical ingredient.

"EVG-Quad Territory" shall mean those countries listed on Appendix 6.

"FDA" shall mean the United States Food and Drug Administration, and any successor agency thereto.

"Field" shall mean the treatment and prophylaxis of HIV infection, *provided*, *however*, that (a) for Product containing TDF as its sole active pharmaceutical ingredient, the Field shall include the treatment and prophylaxis of Hepatitis B Virus infection, and (b) for Product containing EVG or COBI, the Field shall include any use that is consistent with the label approved by the FDA or applicable foreign regulatory authority for the use of such Product containing EVG or COBI.

"Gilead Distributor" shall mean any third party distributor that is operating under an agreement with Gilead for the distribution and sale of Gilead's branded product in the Territory. Gilead will provide Licensee with a list, which may be updated by Gilead from time to time, of the identity of the Gilead Distributors and their licensed territories.

- "Gilead Mark" shall have the meaning set forth in Section 2.5(b).
- "Gilead Supplier" shall mean PharmaChem Technologies (Grand Bahama), Ltd.
- "Improvements" shall have the meaning set forth in Section 2.3.
- "Japan Tobacco" shall mean Japan Tobacco Inc., a Japanese corporation, and its affiliates.
- "Japan Tobacco Agreement" shall mean the License Agreement between Gilead and Japan Tobacco dated March 22, 2005, as amended from time to time.
 - "JT Mark" shall have the meaning set forth in Section 2.5(b).
- "Licensed API" shall mean API that is either (a) made by Licensee pursuant to the license grant in Section 2.1; or (b) acquired by Licensee from a Gilead Supplier or from a Licensed API Supplier on the terms and conditions set forth in Section 3.
- "Licensed API Supplier" shall mean an entity (other than Licensee) that is licensed by Gilead to manufacture and sell API to third parties in the Field in India.
 - "Licensed Know-How" shall have the meaning set forth in Section 5.5.
- "Licensed Product Supplier" shall mean an entity (other than Licensee) located in India that is licensed by Gilead to make, use, sell, have sold, offer for sale and export Product in the Field in the Territory.
 - "Licensed Technology" shall mean the Patents and the Licensed Know-How.
 - "Minimum Quality Standards" shall have the meaning set forth in Section 6.2(a).
- "NCE Exclusivity" shall mean five years of marketing exclusivity granted by FDA pursuant to its authority under 21 U.S.C. §§ 355(c)(3)(E)(ii) and 355(j)(5)(F)(ii).
- "Net Sales" shall mean, with respect to a given calendar quarter, the total amount invoiced by Licensee for sales of Product in the Territory, less landed cost (including freight, insurance, packing, shipping and custom duty) of imported components, VAT/Indian excise tax, sales tax, packing for shipment and shipping costs actually incurred, to the extent consistent with Generally Accepted Accounting Principles as consistently applied across all products of Licensee. In no event shall the total deductions allowed exceed ten percent (10%) of the total amount invoiced by Licensee without Licensee providing Gilead with supporting documentation justifying such excess and obtaining Gilead's written consent, not to be unreasonably withheld. Net Sales on Combination Products shall be calculated based on the portion of product Net Sales attributable to Licensed API, as set forth in Section 4.2.

"Patents" shall mean the patents described in Appendix 2 hereto and any other patents and patent applications (and resulting patents therefrom) (a) owned by Gilead during the term of this Agreement, or (b) exclusively licensed by Gilead from Japan Tobacco pursuant to the Japan Tobacco Agreement, in each case solely to the extent necessary for Licensee to practice the licenses granted in Section 2 hereof, and solely to the extent the claims in such patents and patent applications cover the manufacture, use or sale of API.

"**Pediatric Formulation**" shall have the meaning set forth in Section 6.2(e).

"**Product**" shall mean COBI Product, EVG Product, TDF Product, COBI Combination Product, EVG Combination Product, TDF Combination Product, and the Ouad.

"Quad" or "the Quad" shall mean the finished pharmaceutical product containing TDF (300 mg), emtricitabine (200 mg), EVG and COBI (each at their dose concentration approved by the FDA or applicable regulatory authority) as its only active pharmaceutical ingredients, and that is manufactured and sold as a fixed-dose single-tablet regimen and not as a bundled or co-packaged product.

"Quarterly Report" shall have the meaning set forth in Section 4.3.

"Royalty Term" shall have the meaning set forth in Section 4.9.

"Semi-Exclusive Territory" shall mean those countries listed on Appendix 7.

"TDF Combination Product" shall mean a formulated and finished pharmaceutical product containing TDF in combination with any other active pharmaceutical ingredient other than EVG or COBI (in each case subject to the restrictions set forth in Section 2.4(c)(i)), including any co-formulation, co-packaged product, bundled product, or other type of combination product. For clarity, the Quad is not a TDF Combination Product.

"TDF Product" shall mean a formulated and finished pharmaceutical product containing TDF as its sole active pharmaceutical ingredient.

"TDF Territory" shall mean those countries listed on Appendix 1.

"**Territory**" shall mean the TDF Territory, the COBI Territory, the EVG-Quad Territory, and the Semi-Exclusive Territory.

"**Third-Party Resellers**" shall mean Licensed Product Suppliers, Distributors and Gilead Distributors.

2. License Grants

- 2.1 <u>API License</u>. Subject to the terms and conditions of this Agreement, Gilead hereby grants to Licensee a royalty-free, non-exclusive, non-sublicensable, non-transferable license under the Licensed Technology to make, use, offer to sell and sell API in the Field and in India, solely for the purpose of offering to sell and selling API to Licensed Product Suppliers, or for Licensee's own internal use. For clarity, the license granted in this Section 2.1 does not include, expressly or by implication, a license under any Gilead intellectual property right to manufacture, sell or distribute any active pharmaceutical ingredient owned or controlled by Gilead other than TDF, EVG and COBI.
- 2.2 <u>Product License</u>. Subject to the terms and conditions of this Agreement, Gilead hereby grants to Licensee the following licenses:
- (a) a royalty-bearing, non-exclusive, non-sublicensable (except as set forth in Section 2.4(b)), non-transferable license under the Licensed Technology solely to make, use, sell, have sold, offer for sale, export from India and import (i) TDF Product and TDF Combination Products in the Field in the TDF Territory, (ii) COBI Product and COBI Combination Products in the Field in the COBI Territory, and (iii) EVG Product, EVG Combination Products and Quad in the Field in the EVG-Quad Territory; provided that in each case such Products shall be made only from Licensed API; and
- (b) a royalty-bearing, semi-exclusive (as set forth in Section 2.6), non-sublicensable (except as set forth in Section 2.4(b)), non-transferable license under the Licensed Technology solely to make, use, sell, have sold, offer for sale, export from India and import COBI Product, COBI Combination Products, EVG Product, EVG Combination Products and Quad in the Field in the Semi-Exclusive Territory; provided that in each case such Products shall be made only from Licensed API.

For clarity, (a) the licenses granted in this Section 2.2 do not include, expressly or by implication, a license under any Gilead intellectual property right to manufacture, sell or distribute any product containing active pharmaceutical ingredients owned or controlled by Gilead other than Products containing TDF, EVG and COBI, and (b) notwithstanding the foregoing, the licenses granted under this Section 2.2 shall not extend to any active pharmaceutical ingredient included within a Product other than TDF, EVG and COBI.

2.3 <u>License Grant to Gilead</u>. Licensee hereby grants to Gilead a nonexclusive, royalty-free, worldwide, sublicensable license to all improvements, methods, modifications and other know-how developed by or on behalf of Licensee and relating to API or a Product ("**Improvements**"), subject to the restrictions on further transfer of Licensee's technology by Gilead as set forth in Section 5.3.

2.4 Licensee Right to Sell Through Third Party Resellers.

- (a) <u>Licensed Product Suppliers.</u> Licensee agrees that it will not sell or offer to sell API to any entity other than to Licensed Product Suppliers in India that have been approved by Gilead in accordance with Section 2.4(e).
- (b) <u>Product Sales</u>. Licensee agrees that it will not sell, offer for sale, or assist third parties in selling Product *except for* the sale and offer for sale of (A) TDF Product and TDF Combination Product for use in the Field and in the countries of the TDF Territory, (B) COBI Product and COBI Combination Product for use in the Field and in the countries of the COBI Territory and the Semi-Exclusive Territory, and (C) EVG Product, EVG Combination Product and Quad for use in the Field and in the countries of the EVG-Quad Territory and the Semi-Exclusive Territory.
- (i) Licensee agrees that it will prohibit its Distributors from selling Product (A) to any other wholesaler or distributor, (B) outside the Territory for which Licensee is licensed for sale of such Product pursuant to Section 2.2, or (C) for any purpose outside the Field.
- (ii) Licensee agrees that it will not administer the Quad to humans, or sell the Quad until Gilead has obtained marketing approval for the Quad from the FDA. Licensee agrees that it will not administer EVG to humans, or sell Products containing EVG until Gilead has obtained marketing approval for EVG from the FDA. Licensee agrees that it will not administer COBI to humans, or sell Products containing COBI until Gilead has obtained marketing approval for COBI from the FDA. If Gilead obtains marketing approval from the FDA for the Quad prior to obtaining marketing approval for a product containing EVG or COBI as a single agent, then Licensee will be allowed to administer the Quad to humans, and sell the Quad, but will not (A) administer to humans or sell Combination Products containing EVG other than the Quad until Gilead has obtained marketing approval from the FDA for EVG, or (B) administer to humans or sell Combination Products containing COBI other than the Quad until Gilead has obtained marketing approval from the FDA for COBI.

(c) Limitations on Product Combinations.

- (i) Licensee will be allowed to manufacture and sell TDF in combination with other active pharmaceutical ingredients in the TDF Territory, provided in each case (A) Licensee has the legal right to manufacture and sell such other active pharmaceutical ingredients in the applicable country in the TDF Territory, and (B) such manufacture and sale is in accordance with the licenses granted herein.
- (ii) Licensee will be allowed to manufacture and sell COBI in combination with other active pharmaceutical ingredients in the COBI Territory and the Semi-Exclusive Territory, provided in each case (A) Licensee has the legal right to manufacture and sell such other active pharmaceutical ingredients in the applicable

country in the COBI Territory or Semi-Exclusive Territory, and (B) such manufacture and sale is in accordance with the licenses granted herein.

(iii) Licensee will be allowed to manufacture and sell EVG in combination with other active pharmaceutical ingredients in the EVG-Quad Territory and the Semi-Exclusive Territory, provided in each case (A) Licensee has the legal right to manufacture and sell such other active pharmaceutical ingredients in the applicable country in the EVG-Quad Territory or Semi-Exclusive Territory, (B) such manufacture and sale is in accordance with the licenses granted herein, and (C) Licensee has obtained Gilead's prior written consent for the manufacture or sale of such product containing EVG, such consent not to be unreasonably withheld. For clarity, the requirement for Gilead's prior consent set forth in the preceding clause (C) shall not apply to the Quad.

(d) Terms of Agreements with Third Party Resellers.

- Gilead Distributors. Licensee may elect to sell finished Product in the Territory to any Gilead Distributor, provided, however, that (A) Licensee may only sell and offer for sale TDF Product and TDF Combination Product to Gilead Distributors to sell in the TDF Territory, and may not sell or offer for sale TDF Product or TDF Combination Product outside the TDF Territory, (B) Licensee may only sell and offer for sale COBI Product and COBI Combination Product to Gilead Distributors in the COBI Territory and the Semi-Exclusive Territory, and may not sell or offer for sale COBI Product or COBI Combination Product outside the COBI Territory or the Semi-Exclusive Territory, and (C) Licensee may only sell and offer for sale EVG Product, EVG Combination Product and Quad to Gilead Distributors in the EVG-Quad Territory and the Semi-Exclusive Territory, and may not sell or offer for sale EVG Product, EVG Combination Product or Quad outside the EVG-Quad Territory or the Semi-Exclusive Territory, and (D) Licensee shall only sell to such Gilead Distributor those Products that are bioequivalent to the branded products Gilead has granted such Gilead Distributor the right to sell in such country of the applicable Territory. Licensee shall only allow such Gilead Distributor to sell such Product in the countries within the country of the applicable Territory for which such Gilead Distributor has the right to sell branded Gilead product. For example, Licensee shall not sell to a Gilead Distributor (X) a Product containing TDF, FTC and efavirenz, unless Gilead has granted such distributor the right to sell a branded product containing TDF, FTC and efavirenz in such country in the Territory, or (Y) a Product containing both TDF and 3TC.
- (ii) Other Third Party Resellers. Licensee shall require any such Third Party Reseller to agree, in a written agreement with Licensee, (i) to comply with the applicable terms of this Agreement; and (ii) to report to Licensee such information, and allow Licensee to provide Gilead with the information described in Section 4.3 (and also to provide Japan Tobacco with such information to the extent it relates to EVG, EVG Product, EVG Combination Product or Quad). Gilead has the right to audit, on no less than thirty (30) days' advance notice to Licensee, such records of Licensee solely to the extent necessary to verify such compliance. Gilead will bear the full cost of any such audit, and

shall have the right to share the outcome of any such audit with Japan Tobacco to the extent such outcome relates to EVG, EVG Product, EVG Combination Product, or Quad.

- shall not enter into any agreements with Third Party Resellers on terms inconsistent with this Agreement without obtaining Gilead's prior written approval. If Licensee enters into an agreement with any Third Party Reseller, then Licensee shall notify Gilead in writing, and shall certify that its arrangement with such Third Party Reseller is consistent with the terms and conditions of this Agreement. Licensee shall provide Gilead with written copies of all agreements executed between Licensee and Third Party Resellers. Gilead shall have the right to review all such agreements to verify consistency with the terms and conditions of this Agreement. In the event that any inconsistency is found which had not been specifically discussed and agreed with Gilead, then Gilead shall have the right to require Licensee to terminate such agreement. To the extent any such agreements relate to EVG, EVG Product, EVG Combination Product, or Quad, Gilead shall also have the right to share such agreements with Japan Tobacco.
- (f) Termination of Third Party Agreements by Licensee. Licensee shall immediately terminate its agreement(s) with a Third-Party Reseller in the event that such Third Party Reseller engages in material activities that Licensee is prohibited from performing under this Agreement, or that are inconsistent with Licensee's covenants under this Agreement, including without limitation the unauthorized use, sale or diversion by such Third Party Reseller of API or Product outside the Field or the applicable Territory, or upon Licensee first reasonably believing that such Third-Party Reseller has engaged in such activities.
- (g) <u>Termination of Third Party Agreements by Gilead</u>. Gilead may terminate the right of Licensee to sell Product to any Third-Party Reseller pursuant to this Section 2.4, if in Gilead's reasonable belief the Third-Party Reseller is not acting in a way that is consistent with Licensee's covenants under this Agreement, or if Licensee does not terminate Licensee's agreement with such Third-Party Reseller under the circumstances described in Section 2.4(e) or Section 2.4(f).

2.5 <u>License Limitations</u>.

- (a) <u>Gilead Retained Rights</u>. Licensee hereby acknowledges that Gilead retains all rights in API and Products except as otherwise provided in this Agreement, and that Gilead may license or otherwise convey to third parties its rights in API and Products as it wishes without obligation or other accounting to Licensee.
- (b) <u>Gilead Marks</u>. The licenses granted hereunder do not include any license or other right to use any Gilead trademark, trade name, logo or service mark (each, a "**Gilead Mark**") or any word, logo or any expression that is similar to or alludes to any Gilead Mark, except as provided in Section 6.5. Licensee agrees not to use any Japan Tobacco trademark, trade name, logo or service mark (each, a "**JT Mark**"), or any word, logo or any expression that is similar to any JT Mark.

(c) Sublicensed Technology. The licenses relating to EVG, EVG Product, EVG Combination Product and Quad granted to Licensee under this Agreement include sublicenses of intellectual property rights from Japan Tobacco, and remain subject to the terms and conditions of the Japan Tobacco Agreement. Gilead and Licensee shall not permit any action to be taken or event to occur, in each case to the extent within such party's reasonable control, that would give Japan Tobacco the right to terminate the Japan Tobacco Agreement. If either party is notified or otherwise becomes aware that Licensee's activities may constitute a material breach of the Japan Tobacco Agreement, it shall promptly notify the other party. The parties shall confer regarding an appropriate manner for curing any such alleged breach. Licensee shall cure such alleged breach as promptly as possible, and in any case within the time allotted under the Japan Tobacco Agreement. Gilead shall remain responsible for EVG Product, EVG Combination Product, and Quad royalties owed to Japan Tobacco pursuant to the Japan Tobacco Agreement.

(d) No Other Licenses.

- (i) Licensee agrees that it shall not use any contract manufacturers without obtaining Gilead's prior written consent, or grant any sublicenses hereunder.
- (ii) Except as expressly set forth in this Agreement, Gilead does not grant any license under any of its intellectual property rights (including, without limitation, Patents or rights to any proprietary compounds or drug substances other than API) to Licensee.

2.6 Licensee Rights in the Semi-Exclusive Territory.

- (a) Licensee shall have the right to market and sell EVG Product, EVG Combination Product, COBI Product, COBI Combination Product, and Quad in the Semi-Exclusive Territory on a semi-exclusive basis in accordance with the terms and conditions of this Agreement. As such, during the Semi-Exclusive Term, Gilead agrees not to grant any third party the right to sell (i) any generic pharmaceutical product containing EVG, whether as a single agent or in combination with other active pharmaceutical ingredients (including generic versions of the Quad) in the Semi-Exclusive Territory, and (ii) any generic pharmaceutical product containing COBI, whether as a single agent or in combination with other active pharmaceutical ingredients (including generic versions of the Quad) in the Semi-Exclusive Territory, provided Licensee remains compliant with the terms and conditions of this Agreement. Gilead retains the right to sell branded versions of the Quad and other branded products containing EVG and COBI by itself or through use of its own distributors and licensees in the Semi-Exclusive Territory.
 - (b) [***].
- (c) Licensee's semi-exclusive rights in the Semi-Exclusive Territory shall have a term of 5 years commencing on the date Licensee first launches its first COBI Product, COBI Combination Product, EVG Product, EVG Combination Product, or Quad

in the Semi-Exclusive Territory (the "Semi-Exclusive Term"). The Semi-Exclusive Term may be extended due to Licensee's development of a Pediatric Formulation pursuant to Section 6.2(e). Once the Semi-Exclusive Term expires, or if Gilead terminates Licensee's rights in the Semi-Exclusive Territory due to Licensee's non-compliance with this Agreement, then the semi-exclusive license granted in Section 2.2(b) shall terminate, and Gilead in its sole discretion may authorize other Licensed Product Suppliers to register and sell COBI Product, COBI Combination Product, EVG Product, EVG Combination Product, and/or Quad in such territory.

3. Sourcing of API

- 3.1 Sourcing of API from API Suppliers. Licensee agrees that it shall not make, use or sell any Product that contains API other than API that is Licensed API. If Licensee wishes to manufacture Product using API made by either a Gilead Supplier or a Licensed API Supplier, then Licensee shall notify Gilead in writing, and shall certify that its arrangement with such Gilead Supplier or Licensed API Supplier, as applicable, is consistent with the terms and conditions of this Agreement. Licensee shall provide Gilead with written copies of all agreements between Licensee and such Gilead Supplier or Licensed API Supplier upon execution. To the extent any such agreements relate to EVG, Gilead shall have the right to share such agreements with Japan Tobacco. In the event that any inconsistency is found which had not been specifically discussed and agreed with Gilead, Gilead shall have the right to require Licensee to terminate such agreement with such Gilead Supplier or Licensed API Supplier.
- 3.2 <u>Gilead Assistance with Gilead Suppliers</u>. Upon receipt of a notice described in Section 3.1 of Licensee's intention to obtain Licensed API from a Gilead Supplier, Gilead shall use commercially reasonable efforts to assist Licensee in procuring supply of API from such Gilead Supplier. Gilead shall not be obligated to assist Licensee in procuring any supply of API from a Licensed API Supplier.
- 3.3 <u>Conditions of Supply from Gilead Suppliers</u>. Gilead shall be a party to any agreement between Licensee and a Gilead Supplier that provides for the supply of API to Licensee from such Gilead Supplier. Any such agreement between Gilead, Licensee and a Gilead Supplier shall include and be subject to the following conditions:
- (a) <u>Gilead Supply Needs.</u> Licensee shall not obtain API from the Gilead Supplier until Gilead has received confirmation in writing from the Gilead Supplier of its ability to continue to supply Gilead with Gilead's forecasted requirements of API, as reflected in Gilead's then-current twelve (12) month forecast for API provided to the Gilead Supplier.
- (b) <u>Consistency with Agreement</u>. The Gilead Supplier shall be permitted to supply API to Licensee only to the extent that any such supply does not (A) adversely affect its ability to meet Gilead's forecasted requirements or (B) adversely affect the Gilead Supplier's ability to supply Gilead's requirements, whether or not such requirements are consistent with Gilead's twelve (12) month forecast. Gilead shall have

the right to terminate any such agreement if such supply adversely affects Gilead as set forth in this Section 3.3(b).

- 3.4 <u>No Other Arrangements.</u> Licensee agrees that it shall not enter into any agreements, nor amend any existing agreements, for the supply of intermediates or API the terms of which would be inconsistent with this Agreement without Gilead's prior written approval as provided for in this Section 3.
- 3.5 <u>Supply of other components.</u> The obligations set forth in Sections 3.1, 3.2 and 3.3 with respect to Licensee's supply of API shall not apply to active pharmaceutical ingredients other than API that Licensee may incorporate into Combination Products.

4. Consideration/Payment Terms/Audit

- 4.1 <u>Royalty</u>. As consideration for the licenses granted in Section 2, Licensee shall pay Gilead the following royalties on Net Sales of Product in the Territory for the duration of the Royalty Term:
 - (a) 3% of TDF Product Net Sales in the TDF Territory.
- (b) 3% of the portion of TDF Combination Product Net Sales attributable to the TDF component of such TDF Combination Product in the TDF Territory as determined in accordance with Section 4.2.
- (c) (i) 3% of the portion of Quad Net Sales attributable to the TDF, component of the Quad in the EVG-Quad Territory as determined in accordance with Section 4.2, and (ii) 5% of the portion of Quad Net Sales attributable to the EVG and COBI components of the Quad in the EVG-Quad Territory as determined in accordance with Section 4.2.
 - (d) 5% of EVG Product Net Sales in the EVG-Quad Territory.
 - (e) 5% of COBI Product Net Sales in the COBI Territory.
- (f) 5% of the portion of EVG Combination Product (other than the Quad) Net Sales attributable to the EVG component of such EVG Combination Product in the EVG-Quad Territory as determined in accordance with Section 4.2. In addition, (i) to the extent any such EVG Combination Product also contains TDF, Licensee will also pay Gilead 3% of the portion of EVG Combination Product (other than the Quad) Net Sales attributable to the TDF component of such EVG Combination Product in the EVG-Quad Territory as determined in accordance with Section 4.2. and (ii) to the extent any such EVG Combination Product also contains COBI, Licensee will also pay Gilead 5% of the portion of EVG Combination Product (other than the Quad) Net Sales attributable to the COBI component of such EVG Combination Product in the EVG-Quad Territory as determined in accordance with Section 4.2.

- (g) 5% of the portion of COBI Combination Product (other than the Quad) Net Sales attributable to the COBI component of such COBI Combination Product in the COBI Territory, as determined in accordance with Section 4.2. In addition, to the extent any such COBI Combination Product also contains TDF, Licensee will also pay Gilead 3% of the portion of COBI Combination Product (other than the Quad) Net Sales attributable to the TDF component of such COBI Combination Product in the COBI Territory, as determined in accordance with Section 4.2.
- (h) (i) 3% of the portion of Quad Net Sales attributable to the TDF component of the Quad in the Semi-Exclusive Territory as determined in accordance with Section 4.2, and (ii) 10% of the portion of Quad Net Sales attributable to the EVG and COBI components of the Quad in the Semi-Exclusive Territory as determined in accordance with Section 4.2.
 - (i) 15% of EVG Product Net Sales in the Semi-Exclusive Territory.
 - (j) 15% of COBI Product Net Sales in the Semi-Exclusive Territory.
- (k) 15% of the portion of EVG Combination Product (other than the Quad) Net Sales attributable to the EVG component of such EVG Combination Product in the Semi-Exclusive Territory as determined in accordance with Section 4.2. In addition, (i) to the extent any such EVG Combination Product also contains TDF, Licensee will also pay Gilead 15% of the portion of EVG Combination Product (other than the Quad) Net Sales attributable to the TDF component of such EVG Combination Product in the Semi-Exclusive Territory as determined in accordance with Section 4.2., and (ii) to the extent any such EVG Combination Product also contains COBI, Licensee will also pay Gilead 15% of the portion of EVG Combination Product (other than the Quad) Net Sales attributable to the COBI component of such EVG Combination Product in the Semi-Exclusive Territory as determined in accordance with Section 4.2.
- (1) 15% of the portion of COBI Combination Product (other than the Quad) Net Sales attributable to the COBI component of such COBI Combination Product in the Semi-Exclusive Territory as determined in accordance with Section 4.2. In addition, to the extent any such COBI Combination Product also contains TDF, Licensee will also pay Gilead 15% of the portion of COBI Combination Product (other than the Quad) Net Sales attributable to the TDF component of such COBI Combination Product in the Semi-Exclusive Territory as determined in accordance with Section 4.2.
- (m) No royalties will be owed on Pediatric Formulations developed and sold by Licensee in accordance with Section 6.2(e).
- (n) No royalties will be owed on the emtricitabine component of any Combination Product.
- (o) No royalties will be owed on Licensee's sale of API to other Licensed Product Suppliers, provided such Licensed Product Supplier has executed an

agreement with Gilead requiring such Licensed Product Supplier to pay Gilead royalties on finished Product containing such API.

- (p) Royalties on sales of Product to Gilead Distributors will be based on Licensee's invoice price to such Gilead Distributor.
- (q) Royalties will only be owed once on each royalty-bearing API of a Combination Product. By means of example, if Licensee pays royalties on the Quad pursuant to Section 4.1(c) or 4.1(h), then Licensee will not also have to pay additional royalties on the TDF component for the sale of the Quad pursuant to Section 4.1(a) or (b), the EVG component pursuant to Section 4.1(d), (f), (i) or (k), or the COBI component pursuant to Section 4.1(e), (g), (j) or (l).

Notwithstanding the foregoing, (i) the royalty due on TDF Product Net Sales under Section 4.1(a) and (ii) the royalty due on the portion of Net Sales attributable to the TDF component of a TDF Combination Product, the Quad, an EVG Combination Product or a COBI Combination Product as set forth in Sections 4.1(b), (c)(i), (f)(i), (g) and (h)(i) above, respectively, shall, in all cases, increase from 3% to 5% at such time when a Patent covering the composition of matter of tenofovir disoproxil ("TD") or TDF issues in India.

4.2 Adjustment for Combination Products. Solely for the purpose of calculating Net Sales of Combination Products, if Licensee sells Product in the form of a Combination Product containing any Licensed API and one or more other active pharmaceutical ingredients in a particular country, Net Sales of such Combination Product in such country for the purpose of determining the royalty due to Gilead pursuant to Section 4.1 will be calculated by multiplying actual Net Sales of such Combination Product in such country by the fraction A/(A+B), where A is the invoice price of such Product if sold separately in such country, and B is the total invoice price of the other active pharmaceutical ingredient(s) in the combination if sold separately in such country. If, on a country-by-country basis, such other active pharmaceutical ingredient or ingredients in the Combination Product are not sold separately in such country, but the Product component of the Combination Product is sold separately in such country, Net Sales for the purpose of determining royalties due to Gilead for the Combination Product will be calculated by multiplying actual Net Sales of such Combination Product by the fraction A/C, where A is the invoice price of such Product component if sold separately, and C is the invoice price of the Combination Product. If, on a country-by-country basis, such Product component is not sold separately in such country, Net Sales for the purposes of determining royalties due to Gilead for the Combination Product will be D/(D+E), where D is the fair market value of the portion of the Combination Products that contains the Product, and E is the fair market value of the portion of the Combination Products containing the other active pharmaceutical ingredient(s) or delivery device included in such Combination Product, as such fair market values are determined by mutual agreement of the Parties, which shall not be unreasonably withheld.

- Reports. Within sixty (60) days after the end of each calendar quarter, 4.3 Licensee shall (a) provide Gilead with a detailed report of amounts of API and Product produced, API and Product on stock, total invoiced sales, Net Sales, the deductions used to determine Net Sales, number of units of Product sold, each of which shall be reported on a Product-by-Product and country-by-country basis, adjustments for combination products (pursuant to Section 4.2) including calculations showing the Net Sales of the EVG component of any EVG Combination Product, total royalties owed for the calendar quarter, the countries to which the Product has been sent and in what quantities, the Third Party Resellers, if any, to which Licensee has provided Product and in what quantities, and Net Sales by each Third-Party Reseller, and, in the case of the sale of any API to third-party manufacturers of Product, the identity of such third parties and quantities of API sold to each such third party (the "Quarterly Report"); (b) provide Gilead with a written certification of the accuracy of the contents of the Quarterly Report, signed by an appropriate Licensee senior officer; and (c) pay royalties due to Gilead for the calendar quarter on a Product-by-Product and country-by-country basis. Additionally, together with each Quarterly Report, Licensee shall provide Gilead with a Regulatory Report as set forth in Section 6.3. Licensee shall provide Quarterly Reports and Regulatory Reports to Gilead at the address listed below. Licensee shall pay royalties to Gilead by wire transfer to the bank account indicated by Gilead from time to time. To the extent such Quarterly Reports relate to EVG, EVG Product, EVG Combination Product, or Quad, Gilead will have the right to share such Quarterly Reports with Japan Tobacco.
- 4.4 <u>Payment Terms</u>. Licensee shall make all payments to Gilead in US Dollars. With regard to sales in currencies other than US Dollars, conversion from local currency into US Dollars shall be at the rate of exchange of the local currency to the US Dollar on the day of payment as reported by the Reserve Bank of India.
- 4.5 <u>Records</u>. Licensee shall keep complete and accurate records of API and Product produced and sold in sufficient detail to enable Licensee to determine the amount of royalties due, the parties to whom Product or API was sold, and the countries in which sales occurred.
- 4.6 Audit. Gilead has the right to engage an independent public accountant to perform, on no less than thirty (30) days' advance notice to Licensee, an audit, conducted in accordance with generally accepted auditing standards, of such books and records of Licensee that are deemed necessary by such public accountant to report amounts of API and Product produced, gross sales, Net Sales for the periods requested and accrued royalties. Gilead will bear the full cost of any such audit unless such audit discloses a difference of more than five percent (5%) from the amount of royalties due. In such case, Licensee shall promptly pay Gilead any underpayment and shall bear the full cost of such audit. To the extent relevant to EVG, EVG Product, EVG Combination Product, or Quad, Gilead will have the right to disclose such audit results to Japan Tobacco.

4.7 <u>Interest</u>. Any amount payable hereunder by Licensee, which is not paid on a timely basis, shall bear a pro rata monthly interest rate of one percent (1%) subject to any necessary approvals that may be required.

4.8 Taxes

- (a) Withholding Taxes. Licensee shall promptly pay the withholding tax for and on behalf of Gilead to the proper governmental authority and shall promptly furnish Gilead with the tax withholding certificate furnished by the Licensee. Licensee shall be entitled to deduct the withholding tax actually paid from such payment due Gilead. Each party agrees to assist the other party in claiming exemption from such withholdings under double taxation or similar agreement or treaty from time to time in force and in minimizing the amount required to be so withheld or deducted.
- (b) Other Taxes. Except as provided in this Section 4.8, all taxes or duties in connection with payments made by Licensee shall be borne by Licensee.
- 4.9 <u>Royalty Term.</u> Royalty payments shall be paid to Gilead by Licensee on a Product-by-Product and country-by-country basis starting on the date of the first commercial sale of a Product in a country and continuing until the last to occur of the following:
- (a) the expiration of the last-to-expire Patent containing a valid claim covering the manufacture, use, import, offer for sale or sale of API or the Product in such country; or
- (b) the date of expiration of the last-to-expire Patent containing a valid claim covering the manufacture, use, import, offer for sale or sale of API or the Product in India (the "**Royalty Term**").

5. Intellectual Property

- 5.1 <u>Maintenance of Patents</u>. Gilead shall use commercially reasonable efforts to maintain and enforce the Patents in India and in the Semi-Exclusive Territory (including with respect to the exercise of back-up rights to maintain and enforce Patents relating to EVG, EVG Product, EVG Combination Product or Quad in India and the Semi-Exclusive Territory that are subject to the Japan Tobacco Agreement), but shall not be obligated to maintain or enforce the Patents in the remainder of the Territory.
- 5.2 <u>Cooperation</u>. If either party becomes aware of a suspected infringement of any Patent, such party will notify the other party promptly, and following such notification, the parties will confer. Gilead (except in the case of Patents relating to EVG, EVG Product, EVG Combination Product or Quad that are subject to the Japan Tobacco Agreement and controlled by Japan Tobacco) will have the right, but not the obligation, to bring an infringement action at its own expense, in its own name, and entirely under its own direction and control. Licensee will reasonably assist Gilead (or, where applicable,

Japan Tobacco) in such actions or proceedings if so requested, and will lend its name to such actions or proceedings if required by law in order for Gilead (or Japan Tobacco) to bring such action.

5.3 Reporting of Improvements. Licensee shall provide Gilead with an annual report, in writing and in reasonable detail that sets forth any Improvements, including any patent applications claiming Improvements. Licensee shall transfer to Gilead, upon request by Gilead and at Gilead's expense, any know-how owned or controlled by Licensee relating to such Improvements. Any failure to report any such Improvements to Gilead in accordance with the terms of this Agreement shall constitute a breach of this Agreement and shall provide Gilead with the right to terminate this Agreement pursuant to Section 10.4(b). Gilead shall not transfer any Improvements obtained from Licensee to any third party, provided, however, that (a) Gilead may transfer Improvements to Gilead's own affiliates and suppliers, provided such affiliates and suppliers utilize such Improvements solely for the benefit of Gilead and/or Japan Tobacco, and (b) Gilead may transfer Improvements relating to EVG, EVG Product, EVG Combination Product, or Quad to Japan Tobacco in accordance with the Japan Tobacco Agreement for use solely for the benefit of Japan Tobacco, including the transfer and use of such Improvements to Japan Tobacco's suppliers for the benefit of Japan Tobacco.

5.4 Trademarks

- (a) Any Product offered for sale or sold shall have a different trade dress, including a distinct color, shape and trade name, than the comparable product sold by Gilead and, where applicable, the comparable product sold by Japan Tobacco. For clarity, Licensee's non-performance of the obligations set forth in this Section 5.4(a) shall constitute a material breach of Licensee's material obligation under this Agreement.
- (b) Licensee shall provide to Gilead, prior to any regulatory submissions for any Product, or selling or offering for sale any Product, samples of the Product and any packaging, labeling information or marketing materials (including, but not limited to, advertisement and promotional materials) to be used with the Product to permit Gilead to review and approve the Product and packaging as consistent with the requirements of Section 5.4(a). If Gilead reasonably objects to the trade dress or other aspects of the Product or product packaging based on the requirements of Section 5.4(a), the parties shall discuss in good faith the changes to be made to the Product or packaging to address Gilead's concerns.
- 5.5 <u>Technology Transfer</u>. Licensee acknowledges that following execution of the TDF License Agreement Gilead provided to Licensee, and Licensee received, a one-time technology transfer of know-how relating to TDF and TDF Product. Promptly following Gilead's receipt of marketing approval from the FDA (and on a Product-by-Product basis), Gilead shall make a one-time technology transfer of know-how (a) owned or controlled by Gilead as of the Effective Date, or (b) exclusively licensed by

Gilead from Japan Tobacco pursuant to the Japan Tobacco Agreement, relating to the manufacture of EVG, COBI and the Quad to the extent and in the manner specified in Appendix 3 hereto (such TDF, EVG, COBI and Quad know-how, the "Licensed Know-How"). Such Licensed Know-How shall be sufficient to enable Licensee to manufacture TDF and TDF Product, EVG and COBI, EVG Product, COBI Product and Quad, at commercial-scale quantities. Gilead shall have no further obligation to transfer any other know-how to Licensee.

6. Manufacturing and Commercialization of Product

6.1 Promotion of Sales in the Territory. The parties hereto agree that an important purpose of this Agreement is to increase patient access to the Products licensed under this Agreement in the Territory. Except as otherwise provided in this Agreement, Licensee shall have the sole discretion to manage its own commercial strategy to promote and sell the Product in the Territory, *provided*, *however*, that Licensee shall not engage in activities that are inconsistent with the first sentence of this Section 6.1. By means of example and without limitation, Licensee agrees that Licensee shall not accept patient orders that Licensee does not have the capacity to fill, and shall not obtain API or Product without having the means, either directly or through the use of permitted third parties, to manufacture such API into Product and/or distribute such Product to patients within the Territory.

6.2 <u>Manufacturing Requirements</u>

- (a) <u>Minimum Standards</u>. Licensee agrees that it shall manufacture API and Product in a manner consistent with (i) the applicable Indian manufacturing standards; (ii) either World Health Organization ("WHO") pre-qualification standards, standards of the European Medicines Agency ("EMA"), or United States Food and Drug Administration ("FDA") tentative approval standards ("Minimum Quality Standards"); and (iii) on a country-by-country basis, any applicable national, regional or local standards as may be required by the specific country where Product is sold. Licensee shall apply for WHO pre-qualification or FDA conditional approval for (1) at least one TDF Product or TDF Combination Product no later than the first anniversary of the Effective Date, (2) at least one COBI Product or COBI Combination Product no later than the first anniversary of the FDA approval date for COBI (if COBI is approved), (3) at least one EVG Product or EVG Combination Product no later than the first anniversary of the FDA approval date for EVG (if EVG is approved), and (4) the Quad no later than the first anniversary of the FDA approval date for the Quad (if the Quad is approved).
- (b) <u>Audit Right</u>. Licensee hereby agrees to allow Gilead reasonable access to Licensee's books and records, facilities and employees solely for the purpose and to the extent required for Gilead to audit Licensee's compliance with the requirements of this Section 6.2. Gilead agrees to provide at least thirty (30) days prior notice of the proposed audit, and agrees that such audits shall not be conducted more than once a year

unless circumstances outside the ordinary course of business warrant such an audit (such as an investigation or other government action). To the extent any such audit relates to EVG, EVG Product, EVG Combination Product, or Quad, Gilead will have the right to share reports from any such audit with Japan Tobacco.

- (c) Remedy for Failure. If Licensee fails at any time to meet the Minimum Quality Standards or has not received either WHO pre-qualification or FDA conditional approval, as applicable, by the second anniversary of the Effective Date, Gilead may elect, in its sole discretion and notwithstanding Section 10.2 or 10.4 hereof, to suspend the effectiveness of the licenses granted hereunder until such time Gilead has determined that Licensee has corrected any such failure to Gilead's reasonable satisfaction. During any such suspension, Gilead and Licensee shall coordinate with each other to provide for the supply of API or Product, as appropriate, to ensure that end-user patient requirements are not disrupted as a result of such suspension.
- Dose Requirements. All TDF Product and TDF Combination Product manufactured, used or sold by Licensee shall consist of a single dose concentration of 300 milligrams of TDF per dose. All EVG Product, COBI Product, EVG Combination Product, COBI Combination Product, and Quad manufactured, used or sold by Licensee shall consist of single dose concentrations of EVG and/or COBI that are the same as the dose concentration for such agent that has been approved by the FDA. Licensee agrees that it shall not manufacture or sell Products (including Combination Products) formulated at a single dose concentration other than those dose concentrations approved by the FDA for such agents (each an "Alternate Dosage"), without prior written consent from Gilead, provided, however, that in the case of TDF and COBI, Licensee may manufacture or sell TDF Product, TDF Combination Product, COBI Product, or COBI Combination Product consisting of an Alternate Dosage if such Alternate Dosage has been approved for use in the Field by the appropriate regulatory authority having jurisdiction over such Product. By means of example, dosage concentrations of TDF lower than 300 milligrams in tablet form will be allowed for pediatric administrations only if such lower dosage has been approved by the FDA or the appropriate foreign regulatory authority for such administration.
- (e) <u>Pediatric Formulations.</u> Licensee agrees to use reasonable efforts to develop a TDF Product, TDF Combination Product, EVG Product, EVG Combination Product, COBI Product or COBI Combination Product as either a liquid or dispersible tablet formulation for use in pediatric patients less than 12 years of age (each, a "**Pediatric Formulation**"), provided, however, that with respect to EVG Product and EVG Combination Product, Licensee agrees not to develop any such Pediatric Formulation without Gilead's prior written consent, not to be unreasonably withheld. Licensee may seek regulatory approval for Pediatric Formulations anywhere in the Territory.
- (i) If Licensee has used reasonable efforts to develop a Pediatric Formulation, then the Semi-Exclusive Term in the Semi-Exclusive Territory will be extended for an additional 5 years. The determination of whether Licensee has used reasonable efforts with respect to such Pediatric Formulation will be at Gilead's sole discretion, *however*, if Licensee either (A) commences a human clinical trial of a Pediatric

Formulation under an approved US investigational new drug application, or (B) commercializes a Pediatric Formulation in the Territory under an approved US Abbreviated New Drug Application, then Licensee will be deemed to have satisfied the reasonable efforts requirement set forth in this Section 6.2(e)(i) and the Semi-Exclusive Term in the Semi-Exclusive Territory will be extended for an additional 5 years.

- (ii) If Licensee is granted regulatory approval to market such Pediatric Formulation, then Licensee will use reasonable efforts to make such Pediatric Formulation available (A) if such Pediatric Formulation is a TDF Product or a TDF Combination Product, throughout the TDF Territory, (B) if such Pediatric Formulation is a COBI Product or a COBI Combination Product, throughout the COBI Territory and the Semi-Exclusive Territory, or (C) if such Pediatric Formulation is an EVG Product or EVG Combination Product, throughout the EVG-Quad Territory and the Semi-Exclusive Territory (for purposes of this Section 6.2(e), "Licensee's Applicable Territory"), unless the Semi-Exclusive Term is expired or terminated and Licensee no longer has rights in the Semi-Exclusive Territory. Gilead would agree to waive any royalty Gilead otherwise would be entitled to receive for sale of such Pediatric Formulation pursuant to Section 4.1, provided such Pediatric Formulation is sold for use in pediatric populations under age 12 and not in adult populations.
- (iii) Licensee will further agree either to license such Pediatric Formulation to Gilead or to other Licensed Product Suppliers, or to manufacture and supply such Pediatric Formulation to one or more Gilead Distributors, for sale (a) in territories that either are outside the scope of Licensee's Applicable Territory but within the scope of the licensed territory of such designated Licensed Product Supplier or Gilead Distributor, or (b) in territories that are within Licensee's Applicable Territory but in which Licensee is not able to make such Pediatric Formulation available. Licensee will be entitled to receive compensation for any such license or sale of such Pediatric Formulation to Gilead, a Licensed Product Supplier or Gilead Distributor that would be commensurate with (and not in excess of) the compensation Licensee would receive if Licensee itself sold such Pediatric Formulation in Licensee's Applicable Territory.
- (iv) If Gilead, in its sole discretion, is interested in pursuing the regulatory approval or marketing of such Pediatric Formulation in countries outside Licensee's Applicable Territory, or in facilitating access to such Pediatric Formulation to countries within Licensee's Applicable Territory where Licensee has not made such Pediatric Formulation available, then Gilead and Licensee will negotiate a separate agreement relating to such Pediatric Formulation, with such agreement including appropriate compensation for Licensee for such Pediatric Formulation. Gilead shall have the right to sublicense such Pediatric Formulation to Japan Tobacco for use in Japan in accordance with the Japan Tobacco Agreement.
- 6.3 <u>Regulatory Filings and Inspections</u>. Except as provided otherwise herein, Licensee shall be responsible for obtaining and maintaining all applicable regulatory or other approvals or authorizations to carry out its activities under this Agreement and shall provide Gilead with a quarterly written report setting forth (a) a list of countries within the

Territory for which such regulatory approvals or authorization have been obtained for any Product and (b) a description of activities performed by Licensee, its designee or, to its knowledge any other third party, with respect to the filing, obtaining or maintaining of such regulatory approvals or authorizations within the Territory for any Product (each such report, a "Regulatory Report"). Gilead may, in its discretion, elect to file for regulatory or other approval or authorization to make and sell API and Product anywhere in the Territory. Upon either party's request, the other party shall provide non-proprietary data that the other party perceives is reasonably necessary to obtain any such approvals, authorizations, permits or licenses. Licensee shall obtain, have and maintain all required registrations for its manufacturing facilities. Licensee shall allow appropriate regulatory authorities to inspect such facilities to the extent required by applicable law, rule or regulation. Gilead agrees to provide Licensee with NCE Exclusivity or other regulatory exclusivity waivers as may be required by the applicable regulatory authorities in order to manufacture or sell Product in the Territory, provided such manufacture and sale by Licensee is compliant with the terms and conditions of this Agreement. Licensee agrees not to pursue or obtain regulatory exclusivity on any Product in any country within the Territory.

- 6.4 <u>Marketing Materials</u>. Any marketing materials (including, but not limited to, advertisement and promotional materials) used by Licensee and its Third-Party Resellers shall not contain any misstatements of fact, shall be fully compliant with the applicable laws, rules and regulations, and shall be distinct from, and not cause any confusion with, any marketing materials or Products used or sold by Gilead, or any marketing materials or products sold by Japan Tobacco. Any statements made in such marketing materials regarding Gilead, including without limitation statements made in reference to Licensee's collaboration with Gilead, require Gilead's prior written approval.
- 6.5 <u>Product Labeling</u>. The labeling of all Products sold or offered for sale under this Agreement shall expressly state that the Product is manufactured under a license from Gilead.

7. Representations, Warranties and Covenants

- 7.1 <u>Ability to Perform.</u> Gilead and Licensee each represent and warrant that
- (a) they are duly organized, validly existing and in good standing under the laws of the jurisdiction of their incorporation and have full corporate power and authority to enter into this Agreement and to carry out the provisions hereof;
- (b) this Agreement has been duly executed and delivered, and constitutes a legal, valid, binding obligation, enforceable against it in accordance with the terms hereof; and
- (c) the execution, delivery and performance of this Agreement does not conflict with any agreement, instrument or understanding, oral or written, to which it is a

party or by which it is bound, nor violate any law or regulation of any court, governmental body or administrative or other agency having jurisdiction over such Party

- 7.2 <u>Diversion of Product and Technology</u>. Licensee covenants and agrees that it shall not: (i) divert or allow the diversion of API, or any intermediates or other chemical entities generated during the process of manufacturing API, outside of India, (ii) divert or allow the diversion of TDF Product or TDF Combination Product outside the TDF Territory, (iii) divert or allow the diversion of COBI Product or COBI Combination Product outside the COBI Territory or the Semi-Exclusive Territory, (iv) divert or allow the diversion of EVG Product, EVG Combination Product or Quad outside the EVG-Quad Territory or the Semi-Exclusive Territory, (v) divert or allow the diversion of Licensed Technology to any third party, except as expressly permitted under this Agreement, or (vi) assist or support, directly or indirectly, any third party in the conduct of the activities described in clauses (i) (v).
- 7.3 <u>Access Promotion</u>. Licensee covenants and agrees that it shall not engage in activities that are contrary to the goal of promoting patient access to Product to satisfy unmet medical needs within the Territory.

7.4 Law Compliance

- (a) <u>General</u>. Licensee covenants and agrees that it shall perform all activities under this Agreement in accordance with all applicable laws and regulations, including, without limitation, with respect to recalls, safety and reporting requirements and shall obtain, have and maintain all necessary regulatory approvals (including in India), marketing authorizations, permits and licenses, at Licensee's expense for the manufacture and sale of the API and/or Product and any other Licensee activities contemplated hereby.
- (b) <u>FCPA and UK Bribery Act</u>. Licensee covenants and agrees that it shall provide to Gilead on the Effective Date and within thirty (30) days after the beginning of each calendar year thereafter, certification in writing by Licensee of Licensee's compliance with the United States Foreign Corrupt Practices Act of 1977 and with the UK Bribery Act of 2010.
- (c) <u>Conflicts</u>. Neither party shall be required to take any action or perform any obligation under this Agreement to the extent that such action or obligation is in direct conflict with any applicable law, rule or regulation, provided, however, that both Licensee and Gilead are in agreement regarding (i) the requirements of such law, rule or regulation, and (ii) the affect that such law, rule or regulation has on such action or obligation required under this Agreement.
- 7.5 <u>Patent Infringement</u>. Licensee covenants and agrees that it shall not infringe the Patents outside the scope of the licenses granted to it pursuant to Section 2, and shall not infringe the Emtricitabine Patents outside the scope of the covenant not to sue set forth in Section 7.6.

- 7.6 Covenant Concerning Certain Gilead Patents. Gilead covenants and agrees that it shall not, at any time during the term of this Agreement, bring any claim or proceeding of any kind or nature against Licensee in relation to any of the pending and issued patents identified in Appendix 4 hereto (the "Emtricitabine Patents") to the extent that Licensee decides to make, use, sell, have sold and export any Product in the Territory that may infringe any claims covering the manufacture, use and sale of emtricitabine contained in such Emtricitabine Patents.
- 7.7 EXCEPT AS OTHERWISE EXPRESSLY PROVIDED IN THIS AGREEMENT, GILEAD DOES NOT GIVE ANY REPRESENTATIONS OR WARRANTIES, EXPRESS OR IMPLIED, INCLUDING, WITHOUT LIMITATION, WARRANTIES OF NON-INFRINGEMENT IN THE TERRITORY. Gilead also does not give any warranty, express or implied, with regard to the safety or efficacy of API or the Product and it shall be the sole responsibility of the Licensee to ensure such safety or efficacy.

8. Liability and Indemnity

- <u>Licensee Indemnity</u>. Licensee shall jointly and severally indemnify, hold harmless and defend Gilead, and its subsidiaries, licensors, directors, officers, employees and agents (together the "Gilead Indemnitees"), from and against any and all losses, damages, expenses, cost of defense (including, without limitation, attorneys' fees, witness fees, damages, judgments, fines and amounts paid in settlement) and any amounts a Gilead Indemnitee becomes legally obligated to pay because of any claim against it (i) arising out of any breach by Licensee of the terms and conditions of this Agreement, or (ii) for any product liability, liability for death, illness, personal injury or improper business practice, or any other statutory liability or any other liability under any law or regulation, to the extent that such claim or claims are due to reasons caused by or on behalf of Licensee related to API or Product (including, without limitation, their manufacture, use or sale). The indemnification obligations of Licensee stated in this Section 8(a) shall apply only in the event that Gilead provides Licensee with prompt written notice of such claims, grants Licensee the right to control the defense or negotiation of settlement, and makes available all reasonable assistance in defending the claims. Licensee shall not agree to any final settlement or compromise with respect to any such claim that adversely affects Gilead without obtaining Gilead's consent.
- (b) <u>Product Liability</u>. Licensee shall be solely responsible in respect of any product liability or any other statutory liability under any regulation, in respect of API or the Product.
- (c) <u>Gilead Liability</u>. NOTWITHSTANDING ANYTHING TO THE CONTRARY CONTAINED IN THIS AGREEMENT, IN NO EVENT SHALL GILEAD BE LIABLE TO LICENSEE FOR ANY INDIRECT, SPECIAL, CONSEQUENTIAL, PUNITIVE, EXEMPLARY OR INCIDENTAL DAMAGES (INCLUDING BUT NOT LIMITED TO LOSS OF BUSINESS OR PROFITS) RELATED TO THIS

AGREEMENT, AND SHALL NOT HAVE ANY RESPONSIBILITIES OR LIABILITIES WHATSOEVER WITH RESPECT TO API OR PRODUCT, EVEN IF, IN ANY SUCH CASE, ADVISED OF THE POSSIBILITY OF SUCH CLAIMS OR DEMANDS, REGARDLESS OF THE FORM OF ACTION OR LEGAL THEORY WHETHER UNDER CONTRACT LAW, TORT LAW (INCLUDING WITHOUT LIMITATION NEGLIGENCE), STRICT LIABILITY, STATUTE, WARRANTY OR OTHERWISE.

9. Insurance

Within thirty (30) days prior to the first commercial launch by Licensee of a Product, and each year thereafter for so long as this Agreement is in effect, Licensee shall provide to Gilead certificates of insurance by insurers acceptable to Gilead evidencing comprehensive general liability coverage, including products liability, with a combined limit of no less than one million dollars (\$1,000,000.00) for bodily injury, including personal injury, and property damage. Gilead shall have the right to provide any such certificate to Japan Tobacco. Licensee shall not cancel any such policy without at least sixty (60) days prior written notice to Gilead, and agrees that such policy shall be maintained (or have an extended reporting period) of at least seven (7) years after the termination of this Agreement.

10. Term and Termination

- 10.1 <u>Term.</u> This Agreement shall enter into force upon the Effective Date and, unless earlier terminated as provided herein, shall continue until the expiration of the Royalty Term. Upon expiration of the Royalty Term, and with respect to a particular Product in a particular country in the Territory, subject to the terms and conditions herein with respect to such Product and such country, the license and sublicense granted in Article 2 to Licensee shall become a perpetual, irrevocable, fully paid-up, royalty free license under the Licensed Know-How to develop, make, have made, use, sell, have sold, offer for sale, import and distribute such Product in the Field in such country.
- 10.2 <u>Termination for Breach</u>. A party ("non-breaching party") shall have the right to terminate this Agreement in the event the other party ("breaching party") is in material breach of any of its material obligations under this Agreement. The non-breaching party shall provide written notice to the breaching party. The breaching party shall have a period of thirty (30) days after such written notice is provided to cure such breach. If such breach is not cured within the thirty day period, this Agreement shall effectively terminate.

10.3 <u>Licensee's Right to Terminate Agreement for Convenience</u>. Licensee shall have the right to terminate this Agreement in its entirety by providing Gilead with thirty (30) days prior written notice

10.4 Gilead Right to Terminate

- (a) Gilead shall have the right to terminate this Agreement and/or one or both of the licenses granted pursuant to Section 2.1 or Section 2.2 (whether or not such event constitutes a right of termination pursuant to Section 10.2), immediately if in the reasonable opinion of Gilead, control (through ownership or otherwise) of Licensee changes.
- (b) Gilead shall have the right to terminate this Agreement and/or one or both of the licenses granted pursuant to Section 2.1 or Section 2.2 or the covenant contained in Section 7.6 (whether or not such event constitutes a right of termination pursuant to Section 10.2), if:
- (i) Gilead reasonably determines that a material quantity of API or Product made and/or sold by Licensee has been diverted to countries outside the Territory, whether or not by any fault or action or inaction of Licensee;
- (ii) Gilead reasonably determines that, due to material deficiencies in Licensee's compliance, or repeated failure to comply, with the Minimum Quality Standards, Licensee is unable to reliably and consistently manufacture API or Product in accordance with the Minimum Quality Standards;
- (iii) Gilead reasonably determines that Licensee has obtained material quantities of API from sources outside the Territory, or in ways that are inconsistent with the terms and conditions of Section 3; or
- (iv) Gilead's rights to EVG terminate due to the termination of the Japan Tobacco Agreement, provided, however, that in such event, such termination would only apply on a Product-by-Product basis and with respect to Products containing EVG that are subject to the sublicense granted by Gilead under the Japan Tobacco Agreement.

Gilead shall give Licensee written notice of any such event and provide Licensee with a period of thirty (30) days after such notice to demonstrate that the conditions giving rise to Gilead's determination no longer exist to Gilead's reasonable satisfaction. If Licensee is unable to do so, this Agreement shall be terminated effective upon the thirtieth (30th) day following such notice.

10.5 <u>Insolvency</u>. In the event that Licensee becomes insolvent, makes an assignment to the benefit of creditors, or has a petition in bankruptcy filed for or against it, Gilead shall have the right to treat such event as a material breach.

- 10.6 <u>Waiver</u>. The waiver by either party of any breach of any term or condition of this Agreement shall not be deemed a waiver as to any subsequent or similar breach.
- 10.7 <u>Survival</u>. Sections 2.3, 2.5(b), 4.5, 5.3, 5.4(a), 6.2(e)(iii), 7.7, 8, 9, 10.1, 10.7, 11 and 12 shall survive termination or expiry of this Agreement.

11. Confidentiality and Publications

- Confidential Information. All technology and know-how disclosed by one party (the "Disclosing Party") to the other party (the "Receiving Party") hereunder ("Confidential Information") shall be used solely and exclusively by Receiving Party in a manner consistent with the licenses granted hereunder and the purposes of this Agreement as stated in the preamble and recitals hereto; maintained in confidence by the Receiving Party; and shall not be disclosed to any non-party or used for any purpose except to exercise its rights and perform its obligations under this Agreement without the prior written consent of the Disclosing Party, except to the extent that the Receiving Party can demonstrate by competent written evidence that such information: (a) is known by the Receiving Party at the time of its receipt and, not through a prior disclosure by the Disclosing Party, as documented by the Receiving Party's business records; (b) is in the public domain other than as a result of any breach of this Agreement by the Receiving Party; (c) is subsequently disclosed to the Receiving Party on a non-confidential basis by a third party who may lawfully do so; or (d) is independently discovered or developed by the Receiving Party without the use of Confidential Information provided by the Disclosing Party, as documented by the Receiving Party's business records. Within thirty (30) days after any expiration or termination of this Agreement, Receiving Party shall destroy (and certify to the Disclosing Party such destruction) or return all Confidential Information provided by the Disclosing Party except as otherwise set forth in this Agreement. One (1) copy of the Confidential Information may be retained in the Receiving Party's files solely for archival purposes as a means of determining any continuing or surviving obligations under this Agreement. The confidential obligations under this Agreement shall survive this Agreement for a period of five (5) years. To the extent Gilead receives any Confidential Information from Licensee relating to EVG, EVG Product, EVG Combination Product or Quad, Gilead will have the right to disclose such Confidential Information to Japan Tobacco, provided such disclosure remains subject to the obligations of confidentiality and non-disclosure set forth in the Japan Tobacco Agreement.
- 11.2 <u>Press Release</u>. Each party may disclose to third parties or make public statements, by press release or otherwise, regarding the existence of this Agreement, the identity of the parties, the terms, conditions and subject matter of this Agreement, or otherwise in reference to this Agreement, provided such disclosures or statements are accurate and complete with respect to the subject matter thereof and the information disclosed therein.
- 11.3 <u>Use of Name</u>. Except as provided for under Section 11.2, neither party shall use the other party's name, logo or trademarks for any purpose including without limitation

publicity or advertising, except with the prior written consent of the other party. Licensee agrees not to use Japan Tobacco's name, logo or trademarks for any purpose except with the prior written consent of Japan Tobacco.

12. Miscellaneous

- 12.1 <u>Agency</u>. Neither party is, nor will be deemed to be, an employee, agent or representative of the other party for any purpose. Each party is an independent contractor, not an employee or partner of the other party. Neither party shall have the authority to speak for, represent or obligate the other party in any way without prior written authority from the other party.
- 12.2 Entire Understanding. This Agreement embodies the entire understanding of the parties with respect to the subject matter hereof and supersedes all previous communications, representations or understandings, and agreements, whether oral or written, between the parties relating to the subject matter hereof. Gilead and Licensee hereby expressly agree that this Agreement amends and restates in its entirety the TDF License Agreement as of the Effective Date.
- 12.3 <u>Severability</u>. The parties hereby expressly state that it is not their intention to violate any applicable rule, law or regulation. If any of the provisions of this Agreement are held to be void or unenforceable with regard to any particular country by a court of competent jurisdiction, then, to the extent possible, such void or unenforceable provision shall be replaced by a valid and enforceable provision which will achieve as far as possible the economic business intentions of the Parties. The provisions held to be void or unenforceable shall remain, however, in full force and effect with regard to all other countries. All other provisions of this Agreement shall remain in full force and effect.

12.4 Notices

(a) Any notice or other communication to be given under this Agreement, unless otherwise specified, shall be in writing and shall be deemed to have been provided when delivered to the addressee at the address listed below (i) on the date of delivery if delivered in person or (ii) three days after mailing by registered or certified mail, postage paid:

In the case of Gilead:

Gilead Sciences, Inc.
333 Lakeside Drive
Foster City, CA 94404
Attention: General Counsel
Facsimile: (650) 522-5537

In the case of Licensee:

[Insert Address]

Attention: Facsimile:

- (b) Either party may change its address for communications by a notice in writing to the other party in accordance with this Section 12.4.
- 12.5 <u>Governing Law</u>. This Agreement is made in accordance with and shall be governed and construed under the laws of England, without regard to its choice of law principles.

12.6 Arbitration

- (a) All disputes arising out of or in connection with the present Agreement shall be finally settled under the Rules of Arbitration of the International Chamber of Commerce by three arbitrators.
- (b) Each party shall nominate one arbitrator. Should the claimant fail to appoint an arbitrator in the Request for Arbitration within thirty (30) days of being requested to do so, or if the respondent should fail to appoint an arbitrator in its Answer to the Request for Arbitration within thirty (30) days of being requested to do so, the other party shall request the ICC Court to make such appointment.
- (c) The arbitrators nominated by the parties shall, within thirty (30) days from the appointment of the arbitrator nominated in the Answer to the Request for Arbitration, and after consultation with the parties, agree and appoint a third arbitrator, who will act as a chairman of the Arbitral Tribunal. Should such procedure not result in an appointment within the thirty (30) day time limit, either party shall be free to request the ICC Court to appoint the third arbitrator.
 - (d) London, England shall be the seat of the arbitration.
- (e) The language of the arbitration shall be English. Documents submitted in the arbitration (the originals of which are not in English) shall be submitted together with an English translation.
- (f) This arbitration agreement does not preclude either party seeking conservatory or interim measures from any court of competent jurisdiction including, without limitation, the courts having jurisdiction by reason of either party's domicile. Conservatory or interim measures sought by either party in any one or more jurisdictions shall not preclude the Arbitral Tribunal granting conservatory or interim measures. Conservatory or interim measures sought by either party before the Arbitral Tribunal shall

not preclude any court of competent jurisdiction granting conservatory or interim measures.

- (g) In the event that any issue shall arise which is not clearly provided for in this arbitration agreement the matter shall be resolved in accordance with the ICC Arbitration Rules.
- 12.7 <u>Assignment</u>. Gilead is entitled to transfer and assign this Agreement and the rights and obligations under this Agreement on prior notice to Licensee. Licensee is not entitled to transfer or assign this Agreement or the rights and obligations under this Agreement.
- 12.8 <u>Amendment</u>. No amendment or modification hereof shall be valid or binding upon the parties unless made in writing and signed by both parties.

[signatures appear on following page]

IN WITNESS WHEREOF, the parties hereto have executed this Amended and Restated License Agreement as of the Effective Date.

Title:

Gilead Sciences, Inc. By _______ Name: Title: Licensee]

By _____ Name:

Countries in the TDF Territory

1.	Afghanistan	39.	Georgia	78.	Rwanda
2.	Angola	40.	Ghana	70. 79.	Saint Kitts and Nevis
3.	Anguilla	41.	Grenada	80.	Saint Lucia
<i>4</i> .	Antigua and Barbuda	42.	Guatemala	81.	Saint Vincent & the
5.	Armenia	43.	Guinea	01.	Grenadines
6.	Aruba	44.	Guinea-Bissau	82.	Samoa
7.	Bahamas	45.	Gumea-Bissau Guyana	83.	São Tomé and
8.	Bangladesh	46.	Haiti	05.	Príncipe
9.	Barbados	47.	Honduras	84.	Senegal
10.	Belize	48.	India	85.	Seychelles
11.	Benin	49.	Indonesia	86.	Sierra Leone
12.	Bhutan	50.	Jamaica	87.	Solomon Islands
13.	Bolivia	51.	Kazakhstan	88.	Somalia
14.	Botswana	52.	Kenya	89.	South Africa
15.	British Virgin Islands	53.	Kiribati	90.	South Sudan
16.	Burkina Faso	54.	Kyrgyzstan	91.	Sri Lanka
17.	Burundi	55.	Lao, People's Dem.	92.	Sudan
18.	Cambodia	55.	Rep.	93.	Surinam
19.	Cameroon	56.	Lesotho	94.	Swaziland
20.	Cape Verde	57.	Liberia	95.	Syrian Arab
21.	Central African	58.	Madagascar		public
-1.	Republic	59.	Malawi	96.	Tajikistan
22.	Chad	60.	Maldives	97.	Tanzania, U. Rep. of
23.	Comoros	61.	Mali	98.	Thailand
24.	Congo, Rep	62.	Mauritania	99.	Timor-Leste
25.	Congo, Dem. Rep. of	63.	Mauritius	100.	Togo
	the	64.	Moldova, Rep. of	101.	_
26.	Côte d'Ivoire	65.	Mongolia	102.	
27.	Cuba	66.	Montserrat	103.	•
28.	Djibouti	67.	Mozambique	104.	Turks and Caicos
29.	Dominica	68.	Myanmar	105.	Tuvalu
30.	Dominican Republic	69.	Namibia	106.	Uganda
31.	Ecuador	70.	Nauru	107.	_
32.	El Salvador	71.	Nepal	108.	Vanuatu
33.	Equatorial Guinea	72.	Nicaragua	109.	Vietnam
34.	Eritrea	73.	Niger	110.	Yemen
35.	Ethiopia	74.	Nigeria	111.	Zambia
36.	Fiji Islands	75.	Pakistan		Zimbabwe
37.	Gabon	76.			
38.	Gambia	77.			

TDF Patents

TITLE: NUCLEOTIDE ANALOGS

Country	Filing Date	Serial Number	Patent Number:	Grant Date
India	25-Jul-1997	2076/DEL/1997		
India	25-Jul-1997	602/DEL/2007		

TITLE: NUCLEOTIDE ANALOG COMPOSITION AND SYNTHESIS METHOD

Country	Filing Date	Application Number	Patent Number	Grant Date
India	24-Jul-1998	2174/DEL/1998	190780	15-Mar-2004
India	24-Jul-1998	896/DEL/2002		
India	24-Jul-1998	963/DEL/2002		
India	24-Jul-1998	1362/DEL/2004		
India	24-Jul-1998	2100/DEL/2007		
India	24-Jul-1998	2256/DEL/2009		
India	24-Jul-1998	1135/DEL/2007		
Indonesia	23-Jul-1998	W-991548	0007658	11-Apr-2002

EVG Patents

TITLE: 4-OXOQUINOLINE COMPOUNDS AND UTILIZATION THEREOF AS HIV INTEGRASE INHIBITORS

Country	Filing Date	Serial Number	Patent Number	Grant Date
Bolivia	18-Nov-2003	SP-230265		
India	20-Nov-2003	01316/CHENP/2004	245833	3-Feb-2011
Nigeria	19-Nov-2003	424/2003	RP.15779	20-Oct-2004
South Africa	20-Nov-2003	2004/4537	2004/4537	31-Aug-2005
Viet Nam	20-Nov-2003	1-2004-00605		

TITLE: STABLE CRYSTAL OF 4-OXOQUINOLINE COMPOUND

Country	Filing Date	Serial Number	Patent Number	Grant Date
Bolivia	19-May-2005	SP-250121		
India	19-May-2005	357/CHENP/2010		
South Africa	19-May-2005	2006/10647	2006/10647	25-Jun-2008

TITLE: METHOD FOR PRODUCING 4-OXOQUINOLINE COMPOUND

Country	Filing Date	Serial Number	Patent Number	Grant Date
African Regional Industrial Property	6-Mar-2007	AP/P/2008/004621		
Eurasian Patent Organization (FAPO)	6-Mar-2007	200870321		
India	6-Mar-2007	5341/CHENP/2008		
African Union Territories (OAPI)	6-Mar-2007	1200800317	14280	31-Mar-2009
South Africa	6-Mar-2007	2008/07547	2008/07547	25-Nov-2009
Viet Nam	6-Mar-2007	1-2008-02431		

TITLE: PROCESS FOR PROUDCTION OF 4-OXOQUINOLINE COMPOUND

Country	Filing Date	Serial Number	Patent Number	Grant Date
India	6-Mar-2007	5344/CHENP/2008		

TITLE: PROCESS AND INTERMEDIATES FOR PREPARING INTEGRASE INHIBITORS (I)

Country	Filing Date	Serial Number	Patent Number	Grant Date
African Regional Industrial Property Organization	11-Sep-2007	AP/P/2009/004831		
Eurasian Patent Organization	11-Sep-2007	200900441		
India	11-Sep-2007	1808/DELNP/2009		

Country	Filing Date	Serial Number	Patent Number	Grant Date
African Union Territories (OAPI)	11-Sep-2007	1200900070		
Viet Nam	11-Sep-2007	1-2009-00636		
South Africa	11-Sep-2007	2009/01576		

TITLE: PROCESS AND INTERMEDIATES FOR PREPARING INTEGRASE INHIBITORS (II)

Country	Filing Date	Serial Number	Patent Number	Grant Date
African Regional Industrial Property Organization (ARIPO)	11-Sep-2008	AP/P/2010/005187		
Eurasian Patent Organization	11-Sep-2008	201070256		
India	11-Sep-2008	1615/DELNP/2010		
African Union Territories (OAPI)	11-Sep-2008	1201000093		
Viet Nam	11-Sep-2008	1-2009-00636		
South Africa	11-Sep-2008	1-2010-00483		

COBI Patents

TITLE: MODULATORS OF PHARMACOKINETIC PROPERTIES OF THERAPEUTICS

Country	Filing Date	Serial Number	Patent Number	Grant Date
African Regional				
Industrial				
Property				
Organization				
(ARIPO)	06-Jul-2007	AP/P/2008/004720		
Eurasian Patent				
Organization				
(EAPO)	06-Jul-2007	200900155		

India	06-Jul-2007	10487/DELNP/2008		
African Union				
Territories				
(OAPI)	06-Jul-2007	1200800450	14409	30-Sep-2009
Viet Nam	06-Jul-2007	1-2009-00240		
South Africa	06-Jul-2007	2008/10399		

TITLE: MODULATORS OF PHARMACOKINETIC PROPERTIES OF THERAPEUTICS

Country	Filing Date	Serial Number	Patent Number	Grant Date
African Regional				
Industrial				
Property				
Organization				
(ARIPO)	22-Feb-2008	AP/P/2009/004964		
Eurasian Patent				
Organization				
(EAPO)	22-Feb-2008	200901155		
India	22-Feb-2008	5324/DELNP/2009		
African Union				
Territories				
(OAPI)	22-Feb-2008	1200900273		
Viet Nam	22-Feb-2008	1-2009-01990		
South Africa	22-Feb-2008	2009/05882		

TITLE: THE USE OF SOLID CARRIER PARTICLES TO IMPROVE THE PROCESSABILITY OF A PHARMACEUTICAL AGENT

Country	Filing Date	Serial Number	Patent Number	Grant Date
African Regional				
Industrial				
Property				
Organization				
(ARIPO)	01-May-2009	AP/P/2010/005429		
Eurasian Patent				
Organization				
(EAPO)	01-May-2009	201071173		
India	01-May-2009	7565/DELNP/2010		
African Union				
Territories				
(OAPI)	01-May-2009			
Viet Nam	01-May-2009	1-2010-02929		

South Africa	01-May-2009	2010/08007		

TITLE: METHODS AND INTERMEDIATES FOR PREPARING PHARMACEUTICAL AGENTS

Country	Filing Date	Serial Number	Patent Number	Grant Date
Bolivia	30-Mar-2010	SP-0082-2010		
Patent				
Cooperation				
Treaty (PCT)	01-Apr-2010	PCT/US10/29633		
Pakistan	31-Mar-2010	262/2010		

TITLE: TABLETS FOR COMBINATION THERAPY

Country	Filing Date	Serial Number	Patent Number	Grant Date
Bolivia	05-Feb-2010	SP-00292010		
Patent				
Cooperation				
Treaty (PCT)	04-Feb-2010	PCT/US10/023226		
Pakistan	05-Feb-2010	94/2010		

For purposes of this Appendix 2, references to "OAPI," "EAPO" and "ARIPO" shall not be construed or interpreted to grant rights to Licensee in any country other than those countries expressly included within the licenses granted to Licensee in Sections 2.1 and 2.2 of this Agreement.

Terms for Technology Transfer

Gilead shall provide Licensee with the following information to fully enable Licensee to manufacture TDF, EVG, COBI, TDF Product, EVG Product, COBI Product and Quad at commercial-scale quantities and in compliance with Gilead's required quality specifications:

- 1. Manufacturing process descriptions, specifications and methods;
- 2. Stability data;
- 3. Analytical method validation; and
- 4. Discussion of impurities.

Emtricitabine Patents

TITLE: METHOD AND COMPOSITIONS FOR THE SYNTHESIS OF BCH-189 AND RELATED COMPOUNDS

Country	Filing Date	Serial Number	Patent Number	Grant Date
Malawi	31-Jan-1991	MW49/92	MW49/92	12-Dec-1994
Sri Lanka	31-Jan-1991	10414	10414	03-Aug-1992

TITLE: ANTIVIRAL ACTIVITY AND RESOLUTION OF 2-HYDROXYMETHYL- 5-(5-FLUOROCYTOSIN-1-YL)-1,3-OXATHIOLANE

Country	Filing Date	Serial Number	Patent Number	Grant Date
Indonesia	22-Feb-1992	P-002339	ID0001489	17-Apr-1997
Nigeria	21-Feb-1992	RP48/92		
Pakistan	25-Feb-1992	79/92	133092	28-Mar-1994
South Africa	20-Feb-1992	92/01251	92/01251	27-Oct-1993
Thailand	20-Feb-1992	015518	17659	16-Sep-2004

TITLE: THERAPEUTIC NUCLEOSIDES

Country	Filing Date	Serial Number	Patent Number	Grant Date
South Africa	05-Mar-1992	92/1658	92/1658	24-Nov-1993
Thailand	05-Mar-1992	015608	10939	06-Sep-2001

TITLE: 1,3-OXATHIOLANE NUCLEOSIDE ANALOGUES

Country	Filing Date	Serial Number	Patent Number	Grant Date
Armenia	24-Jul-1992	000446	749	01-Mar-2000
Benin	24-Jul-1992	PV60465	09883	15-Sep-1994
Botswana	31-Jul-1992	APP9200414	AP321	28-Feb-1994
Botswana	27-Apr-1998	BW/A/1998/0016	BW/P/2002/0004	22-May-2003
Burkina Faso	24-Jul-1992	PV60465	09883	15-Sep-1994
Burundi	28-Jul-1992	92/5668	92/5668	28-Apr-1993

Country	Filing Date	Serial Number	Patent Number	Grant Date
Cameroon	24-Jul-1992	PV60465	09883	15-Sep-1994
Central African Republic	24-Jul-1992	PV60465	09883	15-Sep-1994
Chad	24-Jul-1992	PV60465	09883	15-Sep-1994
Congo, Republic of	24-Jul-1992	PV60465	09883	15-Sep-1994
Congo, Republic of	28-Jan-2000	NP/04/EXT/2000	2000/3587	22-Jun-2003
Cote d'Ivoire (Ivory Coast)	24-Jul-1992	PV60465	09883	15-Sep-1994
Dominican Republic	10-Jul-1997	1793970004607	370	23-Jul-2001
Gabon	24-Jul-1992	PV60465	09883	15-Sep-1994
Gambia	31-Jul-1992	APP9200414	AP321	28-Feb-1994
Georgia	24-Jul-1992	001988	2094	10-Feb-2000
Ghana	31-Jul-1992	APP9200414	AP321	28-Feb-1994
Guinea	24-Jul-1992	PV60465	09883	15-Sep-1994
Guinea-Bissau	24-Jul-1992	PV60465	09883	15-Sep-1994
Honduras	18-Aug-1997	PICA97118	3775	25-Apr-2000
Indonesia	01-Aug-1992	P-004494	ID0002829	22-Jun-1998
Jamaica	08-Jul-1997	18/1/3809	3615	25-May-2005
Kenya	31-Jul-1992	APP9200414	AP321	28-Feb-1994
Kyrgyz Republic	10-Nov-1994	940226.1	310	29-Sep-2000
Lesotho	31-Jul-1992	APP9200414	AP321	28-Feb-1994
Madagascar	24-Jul-1992	26/94	28	03-Jun-1996
Malawi	31-Jul-1992	APP9200414	AP321	28-Feb-1994
Mali	24-Jul-1992	PV60465	09883	15-Sep-1994
Mauritania	24-Jul-1992	PV60465	09883	15-Sep-1994
Moldova	24-Jul-1992	95-0114	1434	31-Mar-2000
Nicaragua	05-Dec-1997	97.0096	1134RPI	17-May-1999

Country	Filing Date	Serial Number	Patent Number	Grant Date
Niger	24-Jul-1992	PV60465	09883	15-Sep-1994
Nigeria	28-Jul-1992	171/92	RP11323	24-Mar-1993
Pakistan	30-Jul-1992	352/92	133305	22-Sep-1994
Rwanda	28-Jul-1992	92/5668	50	19-Apr-2000
Senegal	24-Jul-1992	PV60465	09883	15-Sep-1994
South Africa	28-Jul-1992	92/5668	92/5668	28-Apr-1993
Sri Lanka	24-Jul-1992	10609	10609	07-Apr-1995
Sudan	31-Jul-1992	APP9200414	AP321	28-Feb-1994
Swaziland	31-Jul-1992	APP9200414	AP321	28-Feb-1994
Tajikistan	24-Jul-1992	94000128/22	TJ244	12-Aug-1999
Togo	24-Jul-1992	PV60465	09883	15-Sep-1994
Uganda	31-Jul-1992	APP9200414	AP321	28-Feb-1994
Uzbekistan	24-Jul-1992	IHAP9400856.2	IAP02360	10-Sep-2003
Zambia	31-Jul-1992	APP9200414	AP321	28-Feb-1994
Zimbabwe	31-Jul-1992	APP9200414	AP321	28-Feb-1994

TITLE: NON-HOMOGENEOUS SYSTEMS FOR THE RESOLUTION OF ENANTIOMERIC MIXTURES

Country	Filing Date	Serial Number	Patent Number	Grant Date	
India	08-Oct-1999	IN/PCT/2001/00368/D EL	197625	02-Mar-2007	
India	08-Oct-1999	3639/DELNP/2004	247136	29-Mar-2011	

TITLE: METHOD OF MANUFACTURE OF 1,3-OXATHIOLANE NUCLEOSIDES

Country	Filing Date	Serial Number Patent Number		Grant Date	
India	12-Aug-1999	IN/PCT/2001/00191/D EL	220526	29-May-2008	
India	12-Aug-1999	IN/PCT/04834/DELNP /2005	243267	30-Sep-2010	

Country	Filing Date	Serial Number	Patent Number	Grant Date
India	12-Aug-1999	IN/PCT/04835/DELNP /2006	239028	03-Mar-2010

TITLE: PROCESS FOR THE SYNTHESIS OF NUCLEOSIDE ANALOGS

Country	Filing Date	Serial Number	Patent Number	Grant Date
Pakistan	26-Mar-1996	172.96	N/A	N/A

TITLE: SUBSTITUTED 1,3-OXATHIOLANE ANALOGUES WITH **ANTIVIRAL**

PROPERTIES

OF

Country	Filing Date	Serial Number	Patent Number	Grant Date
African Regional Industrial Property Organization (ARIPO)	8-Feb-1990	AP/P/90/00163	AP136	5-Aug-1991
Armenia	28-Apr-1995	000316	455	15-May-1998
Botswana	21-Apr-1998	BW/A/98/00042		
Georgia	9-Jan-1994	245/01	1599	29-Apr-1999
Jamaica	12-Jan-1997	18-1-3799		
Kazakhstan	23-Nov-1993	932441.1	6138	15-Apr-1998
Kyrgyzstan	31-Oct-1994	940208.1	219	31-Oct-1994
Moldova	14-Jul-1994	94-0408	1007	31-Aug-1998
Nigeria	7-Feb-1990	31/90	RP10849	30-Dec-1999
African Union Territories (OAPI)	8-Feb-1990	59735	9193	30-Jan-1992
Pakistan	8-Feb-1990	57/90	132128	23-May-1992
South Africa	8-Feb-1990	90/0943	90/0943	31-Oct-1990
Tajikistan	2-May-1994	94000018	TJ135	2-May-1994
Turkmenistan	24-Aug-1995	195	306	17-Sep-1997
Uzbekistan	29-Sep-1994	IHAP9400855.2	4707	3-Nov-1997

TITLE: PROCESSES FOR THE DIASTEREOSELECTIVE SYNTHESIS **NUCLEOSIDES**

Country Filing Date	Serial Number	Patent Number	Grant Date
---------------------	---------------	---------------	------------

Country	Filing Date	Serial Number	Patent Number	Grant Date
Armenia	20-May-1992	000553	529	15-Mar-1999
Botswana	24-Apr-1998	BW/A/98/00109	BW/P/2002/0003 8	2-Oct-2002
Botswana	27-Apr-1998	BW/A/98/00187	BW/P/1999/0002 7	2-Dec-1999
Georgia	20-May-1992	001732	2030	10-Jan-2000
Guatemala	3-Mar-2000	P1-980047		
Kyrgyzstan	10-Nov-1994	940225.1	323	29-Dec-2000
Moldova	20-May-1992	950172	1155	28-Feb-1999
African Union Territories (OAPI)	20-May-1992	PV60438	10349	29-Dec-1997
Pakistan	21-May-1992	246/92	133215	31-Jul-1994
Paraguay	21-May-1992	26/97	3.685	7-Apr-1997
Sri Lanka	21-May-1992	10587	10587	25-Mar-1994
South Africa	13-May-1992	92/3477	92/3477	27-Jan-1993
South Africa	19-May-1992	92/3640	92/3640	24-Feb-1993
Tajikistan	20-May-1992	94000017/22	267	18-Apr-2000
Uzbekistan	30-Sep-1994	IHAP9400869.2	5442	20-Oct-1998

Countries in the COBI Territory

1	A f-1:	22	E::: Islanda Dan	c 0	Dalistan
1. 2.	Afghanistan Angola	33.	Fiji Islands, Rep. of the	69. 70.	Pakistan Palau
2. 3.	•	34.	Gabon	70. 71.	
	Anguilla			71. 72.	Papua New Guinea Rwanda
4.	Antigua and	35.	Gambia		
_	Barbuda	36.	Georgia	73.	Saint Kitts and Nevis
5.	Armenia	37.	Ghana	74.	Saint Lucia
6.	Aruba	38.	Grenada	75.	Saint Vincent & the
7.	Bahamas	39.	Guatemala	7.	Grenadines
8.	Bangladesh	40.	Guinea	76.	Samoa
9.	Barbados	41.	Guinea-Bissau	77.	São Tomé and Príncipe
10.	Belize	42.	Guyana	78.	Senegal
11.	Benin	43.	Haiti	79.	Seychelles
12.	Bhutan	44.	Honduras	80.	Sierra Leone
13.	Bolivia	45.	India	81.	Solomon Islands
14.	British Virgin	46.	Jamaica	82.	Somalia
	Islands	47.	Kenya	83.	South Africa
15.	Burkina Faso	48.	Kiribati	84.	South Sudan
16.	Burundi	49.	Kyrgyzstan	85.	Sudan
17.	Cambodia	50.	Lao People's Dem.	86.	Suriname
18.	Cameroon		Rep.	87.	Swaziland
19.	Cape Verde	51.	Lesotho	88.	Syrian Arab Republic
20.	Central African	52.	Liberia	89.	Tajikistan
	Republic	53.	Madagascar	90.	Tanzania, U. Rep. of
21.	Chad	54.	Malawi	91.	Timor-Leste
22.	Comoros	55.	Maldives	92.	Togo
23.	Congo, Rep	56.	Mali	93.	Tonga
24.	Congo, Dem.	57.	Mauritania	94.	Trinidad and Tobago
	Rep. of the	58.	Mauritius	95.	Turks and Caicos
25.	Côte d'Ivoire	59.	Moldova, Rep. of	96.	Tuvalu
26.	Cuba	60.	Mongolia	97.	Uganda
27.	Djibouti	61.	Montserrat	98.	Uzbekistan
28.	Dominica	62.	Mozambique	99.	Vanuatu
29.	Dominican	63.	Myanmar	100.	Vietnam
	Republic	64.	Nauru	101.	Yemen
30.	Equatorial	65.	Nepal	102.	Zambia
	Guinea	66.	Nicaragua	103.	Zimbabwe
31.	Eritrea	67.	Niger		
32.	Ethiopia	68.	Nigeria		
	- T		. 6		

Countries in the EVG-Quad Territory

1.	Afghanistan	32.	Gabon	68.	Papua New Guinea
2.	Angola	32. 33.	Gambia	69.	Rwanda
3.	Anguilla	33. 34.	Georgia	70.	Saint Kitts and Nevis
3. 4.	Antiguna and	3 4 .	Ghana	70. 71.	Saint Lucia
4.	Barbuda	35. 36.	Grenada	71. 72.	Saint Lucia Saint Vincent & the
5	Armenia	30. 37.		12.	
5.		37. 38.	Guatemala	72	Grenadines
6.	Bahamas		Guinea	73.	Samoa
7.	Bangladesh	39.	Guinea-Bissau	74.	São Tomé and Príncipe
8.	Barbados	40.	Guyana	75.	Senegal
9.	Belize	41.	Haiti	76.	Seychelles
10.	Benin	42.	Honduras	77.	Sierra Leone
11.	Bhutan	43.	India	78.	Solomon Islands
12.	Bolivia	44.	Jamaica	79.	Somalia
13.	British Virgin	45.	Kenya	80.	South Africa
	Islands	46.	Kiribati	81.	South Sudan
14.	Burkina Faso	47.	Kyrgyzstan	82.	Sudan
15.	Burundi	48.	Lao People's Dem.	83.	Suriname
16.	Cambodia		Rep.	84.	Swaziland
17.	Cameroon	49.	Lesotho	85.	Syrian Arab Republic
18.	Cape Verde	50.	Liberia	86.	Tajikistan
19.	Central African	51.	Madagascar	87.	Tanzania, U. Rep. of
	Republic	52.	Malawi	88.	Timor-Leste
20.	Chad	53.	Maldives	89.	Togo
21.	Comoros	54.	Mali	90.	Tonga
22.	Congo, Rep	55.	Mauritania	91.	Trinidad and Tobago
23.	Congo, Dem.	56.	Mauritius	92.	Turks and Caicos
	Rep. of the	57.	Moldova, Rep. of	93.	Tuvalu
24.	Côte d'Ivoire	58.	Mongolia	94.	Uganda
25.	Cuba	59.	Mozambique	95.	Uzbekistan
26.	Djibouti	60.	Myanmar	96.	Vanuatu
27.	Dominica	61.	Nauru	97.	Vietnam
28.	Equatorial	62.	Nepal	98.	Yemen
	Guinea	63.	Nicaragua	99.	Zambia
29.	Eritrea	64.	Niger	100.	Zimbabwe
30.	Ethiopia	65.	Nigeria		
31.	Fiji Islands,	66.	Pakistan		
	Rep. of the	67.	Palau		
	P. 01 mi	· · ·			

Countries in the Semi-Exclusive Territory

The Semi-Exclusive Territory for Matrix Laboratories Ltd:

- 1. Sri Lanka
- 2. Thailand

The Semi-Exclusive Territory for Ranbaxy Laboratories Ltd:

- 1. Botswana
- 2. Namibia

The Semi-Exclusive Territory for Strides Arcolab Ltd:

- 1. El Salvador
- 2. Ecuador
- 3. Indonesia
- 4. Kazakhstan
- 5. Turkmenistan