toPod, Inc. MASTER SERVICES AGREEMENT

Version 2.1 (November 9, 2026)

This Master Services Agreement (the "Agreement") between toPod, Inc., a Delaware corporation d/b/a ROI-AI ("ROI-AI"), and the entity identified as "Customer" in the applicable Order Form ("Customer"), is effective as of the date of the last signature on such Order Form (the "Effective Date").

1. **Definitions.** "Platform" means ROI-AI's software-as-a-service platform. "Services" means the subscription and professional services specified in an Order Form or SOW. "Customer Data" means all data provided by Customer or collected by the Platform on Customer's behalf, including chargeback, invoice, shipping, ERP, and retailer portal data. "Confidential Information" means all non-public information disclosed by one Party to the other, including business plans, pricing, customer lists, and Customer Data. "Order Form" means an ordering document executed by both Parties specifying Services, fees, and subscription term. "SOW" means a document describing professional services, deliverables, and timelines. "Authorized Users" means Customer's employees, contractors, and agents authorized to access the Platform. "Aggregated Data" means data derived from Customer Data that has been de-identified and aggregated with data of other customers such that it does not identify, and cannot reasonably be used to identify, Customer, any Retailer, or any individual transaction of Customer. "Retailer" means a retailer, distributor, or other trade customer of Customer against which Customer sells goods and which issues Deductions to Customer, and which is identified in an Order Form or otherwise enabled for the Services by agreement of the Parties. "Deduction" means any chargeback, deduction, offset, shortage claim, compliance claim, or other reduction asserted by a Retailer against amounts owed to Customer. "Dispute Submission" means a dispute of a Deduction submitted to a Retailer by or on behalf of Customer through the Platform. "Recovered Amount" is defined in Section 4.4. "Estimated Exposure" is defined in Section 4.10. "ERP Write Service" means a Service that an Order Form designates as an ERP Write Service, under which ROI-AI saves entries in an ERP or other business system of Customer (a "Customer System"). "SOP" means a written standard operating procedure for an ERP Write Service, identified in an Order Form. "Posting Error" is defined in Section 13.5.

2. **Subscription License.** Subject to this Agreement and payment of fees, ROI-AI grants Customer a non-exclusive, non-transferable right to access and use the Platform during the Subscription Term for Customer's internal business operations. This is a subscription for access, not a sale of software. Customer may permit Authorized Users to access the Platform and is responsible for their compliance. Customer shall not: (a) sublicense, sell, or distribute the Platform; (b) reverse engineer or decompile the Platform; (c) use the Platform to build a competitive product; or (d) permit unauthorized third-party access.

3. **Customer Obligations.** Customer shall provide ROI-AI with read-only access to its ERP system, retailer portal credentials, designated email accounts for dispute correspondence, and such other access as reasonably necessary. Customer represents that all data and credentials provided are accurate and current, shall designate a project sponsor, and shall provide timely responses to reasonable requests for information and approvals. For an ERP Write Service, Customer shall also provide the write access described in Section 13.2, which supplements the read-only access in this Section 3.

Customer hereby grants ROI-AI a limited, revocable authority to act as Customer's agent solely for the purpose of preparing, signing, and submitting Dispute Submissions and related correspondence to Retailers in Customer's name, and to access Retailer portals using credentials Customer provides, in each case solely as necessary to provide the Services. This authority is limited to disputing Deductions and does not extend to settling, compromising, releasing, or waiving any claim of Customer, to entering into any agreement on Customer's behalf, or to any other dealing with a Retailer. Customer may revoke or limit this authority as to any Retailer at any time on written notice, and ROI-AI shall cease submitting for that Retailer promptly upon receipt. Customer shall remain responsible for the accuracy of the underlying Customer Data on which Dispute Submissions are based.

4. **Fees and Payment.**

4.1 Fees Generally. Customer shall pay the fees set forth in each Order Form. Fees are stated in U.S. dollars and, except as expressly provided in this Agreement or an Order Form, are non-refundable and non-cancelable. In the event of a conflict between this Section 4 and an Order Form, the Order Form controls as to fee amounts, rates, and the Retailers to which they apply, and this Section 4 controls as to the definitions and mechanics by which those fees are calculated, invoiced, and disputed.

4.2 Subscription Fee. The subscription fee specified in an Order Form is payable in advance for each billing period, commencing on the start of the Subscription Term, and is earned in full upon commencement of the applicable period regardless of the volume of Deductions processed.

4.3 Performance Fee. Where an Order Form specifies a performance fee, Customer shall pay ROI-AI that percentage of the Recovered Amount for each Deduction that was the subject of a Dispute Submission made through the Platform. A performance fee accrues only with respect to Deductions for which a Dispute Submission was made through the Platform, and no performance fee accrues with respect to any Deduction that Customer recovers without a Dispute Submission, that a Retailer reverses on its own initiative before a Dispute Submission is made, or that relates to a Retailer not enabled for the Services under an Order Form.

4.4 Recovered Amount. "Recovered Amount" means, with respect to a Deduction, the amount actually credited to Customer by the Retailer in respect of that Deduction and applied against Customer's accounts receivable, as evidenced by a remittance advice, credit memo, payment, or equivalent cash-application record. Recovered Amount is measured on a cash-application basis. For the avoidance of doubt, Recovered Amount does not include any amount that is estimated, projected, modeled, forecast, or otherwise computed by the Platform, including any Estimated Exposure, and no such computed amount is a basis for any fee under this Agreement except to the extent Section 4.6 expressly applies.

4.5 Recovery Reporting. Within thirty (30) days after the end of each calendar month, Customer shall provide ROI-AI, or shall make available through Customer's systems to which ROI-AI has access, records sufficient to identify the Recovered Amount for each Deduction that was the subject of a Dispute Submission and that was resolved during that month, including the applicable remittance advice, credit memo, or cash-application record. Where ROI-AI has access to a Customer system from which such records can be derived, ROI-AI shall derive them itself and Customer's obligation under this Section 4.5 is satisfied as to those Deductions.

4.6 Deemed Recovery. If, with respect to a Deduction that was the subject of a Dispute Submission, (a) Customer's enterprise resource planning or accounting system records that the Deduction has been reversed, released, or written back in whole or in part, and (b) Customer has not, within sixty (60) days after ROI-AI requests it, provided the records described in Section 4.5 for that Deduction, then the Recovered Amount for that Deduction shall be deemed to equal the amount so reversed, released, or written back, and the applicable performance fee shall be calculated on that deemed amount.

A deemed Recovered Amount is rebuttable. If Customer, within ninety (90) days after the date of the invoice reflecting a deemed Recovered Amount, provides records establishing that the actual Recovered

Amount was lower than the deemed amount, ROI-AI shall issue a credit for the difference against the next invoice, or shall refund the difference if no further invoice is due.

This Section 4.6 shall cease to apply with respect to a given Retailer upon the earlier of (i) the date on which ROI-AI is able to determine Recovered Amounts for that Retailer directly from records to which ROI-AI has access, and (ii) the date on which the Parties agree in writing that adequate cash-application records for that Retailer are available to ROI-AI. Section 4.6 is a fallback for the absence of cash-application records and is not intended to operate where those records are available.

4.7 Invoicing and Payment. ROI-AI shall invoice subscription fees in advance and performance fees in arrears, in each case as specified in the applicable Order Form. Invoices are payable within thirty (30) days of the invoice date. Customer shall notify ROI-AI in writing of any good-faith dispute as to an invoiced amount within thirty (30) days of the invoice date, specifying the disputed items and the basis for the dispute; the Parties shall work in good faith to resolve the dispute, and Customer shall pay all undisputed amounts when due. Undisputed amounts not paid when due accrue interest at the lesser of one percent (1%) per month or the maximum rate permitted by law.

4.8 Taxes. Fees are exclusive of taxes. Customer is responsible for all sales, use, value-added, and similar taxes arising from the Services, excluding taxes based on ROI-AI's net income.

4.9 Fee Audit. Not more than once in any twelve (12) month period, and on thirty (30) days' prior written notice, ROI-AI may inspect, or may engage an independent accounting firm reasonably acceptable to Customer to inspect, those records of Customer reasonably necessary to verify Recovered Amounts and the performance fees payable under this Agreement. Any such inspection shall be conducted during normal business hours, at ROI-AI's expense, in a manner that does not unreasonably interfere with Customer's operations, and subject to Section 6. If an inspection reveals an underpayment exceeding five percent (5%) of the amounts payable for the period examined, Customer shall reimburse ROI-AI's reasonable costs of the inspection. Customer shall retain the records described in Section 4.5 for two (2) years after the applicable Deduction is resolved. This Section survives for one (1) year after termination of this Agreement.

4.10 Estimated Exposure; No Reliance. (a) The Platform may compute and display an estimated aggregate value of Deductions that may be recoverable, or a similar projected or modeled figure, in each case however labeled (an "Estimated Exposure").

(b) An Estimated Exposure is an estimate generated by automated means from incomplete data. It is not a representation, warranty, guarantee, prediction, or commitment by ROI-AI as to any amount that will be recovered, disputed, or realized, and actual results will differ, potentially materially.

(c) An Estimated Exposure is not a Recovered Amount and is not a basis for calculating any fee payable under this Agreement.

(d) Customer acknowledges that it has not relied, and will not rely, on any Estimated Exposure, or on any assessment, analysis, projection, or estimate furnished by ROI-AI before or after the Effective Date, in entering into this Agreement or any Order Form, or in any decision to procure, continue, or expand the Services. Customer's sole remedies with respect to the Services are those expressly set forth in this Agreement.

5. **Data Security.** ROI-AI shall implement commercially reasonable administrative, technical, and physical safeguards to protect Customer Data, including encryption in transit and at rest, role-based access controls, and regular security assessments. ROI-AI shall process Customer Data solely to provide the Services. Upon termination, ROI-AI shall return or destroy Customer Data within thirty (30) days at Customer's election. ROI-AI shall notify Customer within seventy-two (72) hours of any unauthorized access to or breach of Customer Data.

6. **Confidentiality.** Each Party agrees to hold the other's Confidential Information in strict confidence, not disclose it except to employees and advisors with a need to know, and use it solely for purposes of this Agreement. Exclusions: information that is public, previously known, independently developed, or lawfully obtained from a third party. Compelled disclosure is permitted with prompt notice. This obligation survives for two (2) years after termination.

7. **Intellectual Property.** ROI-AI owns all right, title, and interest in the Platform, including all software, algorithms, models, and improvements. Nothing transfers ownership to Customer. Customer owns all Customer Data. Customer feedback regarding the Platform may be used by ROI-AI without restriction.

ROI-AI may create Aggregated Data from Customer Data and may use Aggregated Data to operate, develop, and improve the Platform and the Services, including to train and evaluate machine-learning models, and for benchmarking and industry analytics. As between the Parties, ROI-AI owns all Aggregated Data. ROI-AI shall not disclose Aggregated Data in any form that identifies Customer or any Retailer, and shall not publish or disclose any statistic derived from Customer Data that is drawn from Customer alone. ROI-AI shall not use Customer Data that has not been transformed into Aggregated Data to train machine-learning models that are made available to any third party. Nothing in this Section grants ROI-AI any right in Customer Data other than as expressly set forth in this Agreement and Section 5.

8. **Warranties; Disclaimer.** Each Party represents it has authority to enter this Agreement. ROI-AI warrants Services will be performed in a professional manner consistent with industry standards and that the Platform will substantially conform to its documentation. EXCEPT AS EXPRESSLY SET FORTH HEREIN, THE PLATFORM AND SERVICES ARE PROVIDED "AS IS." ROI-AI DISCLAIMS ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, AND NON-INFRINGEMENT. ROI-AI DOES NOT WARRANT THAT THE PLATFORM WILL BE UNINTERRUPTED OR ERROR-FREE, OR THAT ALL CHARGEBACK DISPUTES WILL BE RESOLVED IN CUSTOMER'S FAVOR.

9. **Limitation of Liability.** EXCEPT AS SET FORTH BELOW, NEITHER PARTY'S AGGREGATE LIABILITY SHALL EXCEED THE TOTAL FEES PAID OR PAYABLE DURING THE TWELVE (12) MONTHS PRECEDING THE CLAIM. NEITHER PARTY SHALL BE LIABLE FOR INDIRECT, INCIDENTAL, SPECIAL, CONSEQUENTIAL, OR PUNITIVE DAMAGES, INCLUDING LOSS OF PROFITS OR DATA.

THE FOREGOING CAP SHALL NOT APPLY TO CUSTOMER'S OBLIGATION TO PAY FEES, OR TO EITHER PARTY'S INDEMNIFICATION OBLIGATIONS UNDER SECTION 10.

WITH RESPECT TO A BREACH OF SECTION 5 (DATA SECURITY) OR SECTION 6 (CONFIDENTIALITY), EACH PARTY'S AGGREGATE LIABILITY SHALL NOT EXCEED THE GREATER OF (A) TWO HUNDRED FIFTY THOUSAND DOLLARS ($250,000) AND (B) THREE (3) TIMES THE TOTAL FEES PAID OR PAYABLE DURING THE TWELVE (12) MONTHS PRECEDING THE CLAIM; PROVIDED THAT NO LIMITATION SHALL APPLY TO A PARTY'S WILLFUL MISAPPROPRIATION OR INTENTIONAL UNAUTHORIZED DISCLOSURE OF THE OTHER PARTY'S CONFIDENTIAL INFORMATION.

LIABILITY FOR POSTING ERRORS IS GOVERNED BY SECTION 13.6.

10. **Indemnification.** ROI-AI shall indemnify Customer against third-party claims that Customer's authorized use of the Platform infringes such third party's intellectual property rights. Customer shall indemnify ROI-AI against third-party claims arising from Customer's breach of this Agreement, inaccuracy of Customer Data, or violation of applicable law. The indemnified Party shall provide prompt notice, grant the indemnifying Party sole control of the defense, and provide reasonable cooperation.

11. **Term and Termination.** This Agreement continues until all Order Forms have expired or been terminated. Subscription terms auto-renew unless either Party provides sixty (60) days' written notice of non-renewal. Either Party may terminate for material breach with thirty (30) days' written notice and opportunity to cure. Upon termination, Customer's access ceases immediately, Customer shall pay all accrued fees, and each Party shall return or destroy the other's Confidential Information. The following survive termination or expiration of this Agreement: Section 1 (Definitions); Section 4 (Fees and Payment), as to fees accrued or payable prior to termination and as provided in Section 4.9; Section 5 (Data Security); Section 6 (Confidentiality); Section 7 (Intellectual Property); Section 8 (Warranties; Disclaimer); Section 9 (Limitation of Liability); Section 10 (Indemnification); Sections 13.5 to 13.8; this Section 11 (Term and Termination); and Section 12 (General).

12. **General.** This Agreement is governed by Delaware law without regard to conflict-of-law principles; exclusive jurisdiction in Delaware courts. The Parties are independent contractors. Neither Party may assign without prior written consent, except in connection with a merger or acquisition. If any provision is unenforceable, the remainder continues in force. No waiver is effective unless in writing. This Agreement, together with all Order Forms and SOWs, constitutes the entire agreement between the Parties with respect to its subject matter and supersedes all prior and contemporaneous agreements, proposals, assessments, estimates, projections, presentations, and representations, whether written or oral. Each Party acknowledges that it has not relied on any statement, representation, assessment, estimate, or projection not expressly set forth in this Agreement or an Order Form in entering into this Agreement. Nothing in this Section limits liability for fraud or fraudulent misrepresentation. Amendments require written instrument signed by both Parties. Notices shall be in writing to the addresses in the applicable Order Form. Neither Party is liable for delays due to force majeure.

13. **ERP Write Services.** This Section 13 applies to each ERP Write Service and prevails over any other provision of this Agreement to the extent of a conflict. Each Order Form for an ERP Write Service identifies the Customer System, the applicable SOP and any amounts referred to in this Section 13.

13.1 SOPs. Each SOP is prepared by ROI-AI from Customer's walkthroughs and information. Customer shall confirm the SOP, or send corrections, before the Billing Start Date stated in the Order Form for that ERP Write Service (or, if none is stated, before ROI-AI first saves an entry under it), and the version confirmed by Customer in writing (email from Customer's notice contact is sufficient) then applies. Changes after confirmation require the written agreement of both Parties. If an Order Form and an SOP conflict, the Order Form controls.

13.2 Write Authority. Customer shall provide, and authorizes ROI-AI to use, write access to the Customer System limited to the records needed to perform the steps in the applicable SOP. ROI-AI shall act under this authority only as necessary to provide the ERP Write Service and only within the steps of the SOP. This authority never extends to moving funds or initiating or approving any payment or bank transaction. Unless an Order Form expressly provides otherwise, it does not extend to issuing credit memos or other credits to Customer's customers, or to changing customer or vendor master data or credit terms. No authority to act as Customer's agent under Section 3 is granted for an ERP Write Service, and ROI-AI does not deal with any third party on Customer's behalf under it. Customer shall notify ROI-AI in writing before any change to the Customer System, its configuration, or its users and permissions that affects an SOP step, and ROI-AI is not responsible for an error resulting from a change of which it was not notified. Customer may suspend this authority at any time by written notice; fees continue during a suspension Customer requests, other than a suspension made because of a Posting Error that ROI-AI has not corrected as set out in Section 13.5.

13.3 Review and Approval. Unless the Order Form provides otherwise, every entry ROI-AI prepares under an SOP is reviewed and approved by a ROI-AI internal analyst before it is saved in the Customer System, as described in the SOP. Customer may require that entries of a type it names in writing are also approved by an Authorized User on the Platform before they are saved, and ROI-AI shall hold those entries until that approval is given. Entries that do not match the SOP, or that the analyst cannot confirm from the source documents, are not saved and are referred to Customer as exceptions.

13.4 Customer Responsibilities. Customer remains responsible for its books and records, its period-end close and reconciliation, its financial statements and its tax filings, and shall keep its own backups of the Customer System. ROI-AI does not provide accounting, tax or legal advice.

13.5 Accuracy and Error Correction. ROI-AI shall perform each ERP Write Service with professional care and in accordance with the applicable SOP, but does not warrant that every entry will be free of error. A "Posting Error" is an entry saved in the Customer System by ROI-AI under an ERP Write Service that does not conform to the applicable SOP or to the source documents available to ROI-AI when it was saved. If Customer notifies ROI-AI of a Posting Error within sixty (60) days after the later of the date the entry was saved and the date of the invoice that lists it (or, if no invoice lists it, the date it was saved), ROI-AI shall reverse and correct the entry at no charge within five (5) business days of the notice (or a longer period the Parties agree), and the corrected entry is not counted again for any fee. ROI-AI shall also correct, at no charge, any Posting Error it finds itself, and shall tell Customer when it does. Correction under this Section 13.5 is Customer's sole and exclusive remedy for a Posting Error that ROI-AI corrects as set out above. For a Posting Error that ROI-AI does not correct as set out above, Customer may recover its direct damages, subject to Section 13.6. A Posting Error notified after the sixty (60) day period is not one ROI-AI failed to correct as set out above. The following are not Posting Errors: an entry made or changed by an Authorized User, or approved by an Authorized User to the extent the error was apparent from the information shown for approval; an entry that follows inaccurate or incomplete source documents or Customer Data; an entry affected by a change to the Customer System that Customer did not notify under Section 13.2; and an entry made at Customer's written instruction.

13.6 Liability for Posting Errors. ROI-AI's aggregate liability for all Posting Errors in an ERP Write Service is limited to the greater of (a) the fees paid or payable for that ERP Write Service in the twelve (12) months preceding the claim and (b) any minimum amount stated for that ERP Write Service in the Order Form. For Posting Errors, this limit applies in place of the first limit in Section 9, and amounts paid for Posting Errors count toward that Section 9 limit for all other claims. The reasonable cost of correcting records in the Customer System and any amount misapplied as a result of a Posting Error are direct damages; otherwise the exclusion of indirect and consequential damages in Section 9 applies to Posting Errors. Nothing in Section 13.5 or this Section 13.6 limits Sections 5, 6 or 10 or the exceptions in Section 9.

13.7 Credentials and Records. Data ROI-AI reads from or writes to the Customer System is Customer Data. ROI-AI shall store Customer's

credentials for the Customer System in an encrypted secrets store, use them only to provide the Services, and keep a record of every entry it saves in the Customer System (what was entered, when, and who approved it), which it shall provide to Customer on request. ROI-AI shall provide with each invoice for an ERP Write Service a list of the entries saved in the Customer System since the previous such list (for the first invoice, every entry saved before it). On termination, ROI-AI shall deliver the record of entries to Customer before it returns or destroys Customer Data under Section 5.

13.8 SOP Materials. The machine-readable SOP declarations, mappings, prompts, workflows and other materials (but not the written SOP documents) that ROI-AI creates to provide an ERP Write Service, including from Customer's walkthroughs, are part of the Platform and are owned by ROI-AI under Section 7; they are made available to Customer as part of its subscription and are not works made for hire. Customer owns its Customer Data, the entries saved in the Customer System, and the written SOP documents to the extent they describe Customer's own business processes. Customer's walkthroughs are Customer's Confidential Information and are not feedback under Section 7.

By executing an Order Form that references this Agreement, Customer acknowledges and agrees to be bound by the terms set forth herein. No separate signature of this Agreement is required.