Execution Version

STOCK PURCHASE AGREEMENT

between

Dr. Saju S. Eapen

and

RAYS OF BELIEF LIMITED

and

MOM'S BELIEF US, INC.

dated as of

April 18, 2025

STOCK PURCHASE AGREEMENT

This Stock Purchase Agreement (this "**Agreement**"), dated as of April 18, 2025, is entered into between Dr. Saju S. Eapen ("**Seller**"), Rays of Belief Limited ("**Buyer**"), and Mom's Belief US, Inc., a Delaware corporation (the "**Company**"). Capitalized terms used in this Agreement have the meanings given to such terms herein.

RECITALS

WHEREAS, Seller owns all of the issued and outstanding shares of common stock, $0.0001 par value (the "**Shares**") of the Company; and

WHEREAS, Seller wishes to sell to Buyer, and Buyer wishes to purchase from Seller, the Shares, subject to the terms and conditions set forth herein;

WHEREAS, Seller, Allergy & Immnology, PLC, a Virginia professional limited liability company ("**APA Seller**"), and Allergy & Immunology Virginia, LLC, a Virginia limited liability company ("**Buyer Affiliate**") entered into that certain Asset Purchase Agreement, dated as of April 18, 2025 (the "**APA**"), pursuant to which certain assets were transferred to the Buyer Affiliate for nominal consideration and under which Seller provided certain representations, warranties, and indemnification obligations; and

WHEREAS, in connection with the consummation of the transactions contemplated by this Agreement, the parties desire to incorporate those representations, warranties and indemnification obligations into this Agreement by reference and provide for the satisfaction of such obligations pursuant to the Set-Off (as defined below).

NOW, THEREFORE, in consideration of the mutual covenants and agreements hereinafter set forth and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

ARTICLE I
PURCHASE AND SALE

Section 1.01 Purchase and Sale. Subject to the terms and conditions set forth herein, at the Closing, Seller shall sell to Buyer, and Buyer shall purchase from Seller, the Shares, free and clear of any mortgage, pledge, lien, charge, security interest, claim, community property interest, option, equitable interest, restriction of any kind (including any restriction on use, voting, transfer, receipt of income, or exercise of any other ownership attribute), or other encumbrance (each, an "**Encumbrance**").

Section 1.02 Purchase Price. The aggregate purchase price for the Shares shall be One Million Five Hundred Thousand and Zero Dollars ($1,500,000.00) (the "**Purchase Price**"), which shall be paid as follows:

(a) At Closing, Buyer shall pay to Seller an amount equal to Three Hundred Thousand and Zero Dollars (USD $300,000.00) in cash (the "**Cash Component**");

(b) At Closing, Buyer shall issue to Seller equity shares of Buyer valued at Three Hundred Thousand and Zero Dollars (USD $300,000.00) subject to the terms of the Rollover Agreement, attached hereto as Exhibit A (the "**Rollover Component**" and together with the Cash Component, the "**Closing Date Payment**"); and

(c) At Closing, subject to the terms of the Rays of Belief Limited – Stock Option Scheme 2025 attached hereto as Exhibit B (the "**Plan**"), Buyer shall grant to Seller the following (the "**Equity Component**"):

(i) A total of 0.41% of the equity shares of Buyer valued at One Hundred Sixty-Five Thousand and Zero Dollars (USD $165,000.00) in the form of a stock option (the "**Time Linked Option**"), which shall be exercisable as set forth in the option grant letter attached hereto as Exhibit C (the "**Grant Letter**") (the Plan, the Grant Letter, and all other documents related to the Plan collectively, the "**ESOP Documents**"); and,

(ii) Equity shares of Buyer with a value of Seven Hundred Thirty-Five Thousand and Zero Dollars (USD $735,000.00) in the form of a stock option (the "**Performance Linked Option**"), exercisable as set forth in the Grant Letter; *provided, however*, pursuant to the Grant Letter, the percentage of equity shares that vest and become exercisable under the Performance Linked Option shall be adjusted up or down based on the EBITDA of Buyer Affiliate in the three (3) fiscal years immediately following Closing.

(d) Buyer shall pay the Cash Component to Seller at the Closing in cash by wire transfer of immediately available funds in accordance with the wire transfer instructions set forth in Section 1.02 of the Disclosure Schedules. The term "**Disclosure Schedules**" means the disclosure schedules, attached hereto and made a part hereof, delivered by Seller at Closing. For purposes of this Agreement, the term "**Transaction Documents**" shall include this Agreement, the Disclosure Schedules, the ESOP Documents, the Rollover Agreement, and the APA

(e) The parties hereto expressly agree that the Closing Date Payment and the Time Linked Option, once vested, are not subject to any clawback by Buyer. Buyer and Seller acknowledge and agree that Buyer shall not clawback any amount of the Closing Date Payment or the Time Linked Option, once vested, and nothing contained in this Agreement or the Transaction Documents entitles or gives Buyer the right to clawback to the Closing Date Payment or the Time Linked Option, once vested.

Section 1.03 Withholding Taxes. Buyer shall be entitled to deduct and withhold from the Purchase Price all Taxes that Buyer may be required to deduct and withhold under any provision of Tax Law. All such withheld amounts shall be treated as delivered to Seller hereunder.

Section 1.04 Incorporation of APA Terms. Notwithstanding the consummation of the transactions contemplated herein, the parties expressly agree that all representations, warranties, covenants, and indemnification obligations set forth in the APA are hereby incorporated into this Agreement by reference and shall survive and remain in full force and effect in accordance with their terms. For the avoidance of doubt, the Buyer shall retain and may enforce all indemnification rights arising under the APA, and nothing in this Agreement shall be construed to limit, modify, waive, or supersede such rights.

ARTICLE II
CLOSING

Section 2.01 Closing. The transaction shall close ("**Closing**") at a mutually agreed location or remotely via the exchange of all required signatures on the Closing Date. The "**Closing Date**" shall be (a) the Tuesday following the Satisfaction Date or (b) if the Tuesday following the Satisfaction Date is less than five (5) business days after the Satisfaction Date, then the second Tuesday following the Satisfaction Date, in either case unless another time and/or date is agreed to in writing by Seller and Buyer. Notwithstanding the foregoing, unless waived by Buyer, the Closing Date shall not occur prior to the date that is three weeks from the Effective Date. Closing shall be effective as of 11:59 p.m. on the Closing Date (the "**Effective Time**"). At Closing, Buyer shall pay the Purchase Price as provided in this Agreement and Seller and Owner shall take or shall cause to be taken all the actions as may be required to put Buyer into full possession of all the Acquired Assets and the Assumed Liabilities. The "**Satisfaction Date**" shall mean the date on which all of the conditions set forth in Section 2.02 and Section 2.03 have been satisfied or waived in writing (other than any such conditions that by their terms cannot be satisfied until the Closing

Date, which conditions shall be required to be so satisfied or waived in writing on the Closing Date).

Section 2.02 Conditions to Obligations of the Buyer to Close.

(a) **Representations and Warranties**. The representations and warranties made by Seller in this Agreement or in any document, exhibit, schedule or certificate furnished pursuant to this Agreement that are qualified as to materiality shall be true and correct, and those not so qualified shall be true and correct in all material respects, as of the date hereof and as of the Closing Date as if made on and as of the Closing Date (except that the representations and warranties that by their terms speak only as of the date of this Agreement or some other date are true and correct (or true and correct in all material respects, as applicable) as of such date).

(b) **Performance of Obligations**. Seller shall have performed and complied in all material respects with all agreements, covenants and other obligations required by this Agreement to be performed or complied with by Seller on or prior to the Closing Date.

(c) **No Material Adverse Effect**. Since the date of this Agreement, (a) there shall not have been any change which has resulted in a Material Adverse Effect and (b) no event shall have occurred, and no circumstance shall exist, that would reasonably be expected to result in a Material Adverse Effect. "**Material Adverse Effect**" means any change, effect or circumstance that, individually or when taken together with all other such changes, effects or circumstances that have occurred prior to the date of determination of the occurrence of the Material Adverse Effect (i) is or is reasonably likely to be materially adverse to the business, assets (including intangible assets), liabilities, prospects, reputation, legal compliance status, condition or results of operations of the Seller, or the Business or Buyer, as applicable, or (ii) is or is reasonably likely to materially delay or prevent the consummation of the transactions. "**Business"** shall mean the asthma and allergy medical business in Roanoke, Virginia, Salem, Virginia and Lynchburg, Virginia areas, commonly known as "ASTHMA & ALLERGY CENTER."

(d) **Injunction**. The consummation of the transaction shall not violate any order, decree or judgment of any court or governmental entity having competent jurisdiction.

(e) **Seller Closing Deliverables.** At the Closing, Seller shall deliver to Buyer the following:

(i) A stock power transfer duly executed by Seller.

(ii) Resignations of the directors and officers of the Company, if any, effective as of the Closing Date.

(iii) The ESOP Documents duly executed by Seller.

(iv) The Rollover Share Agreement duly executed by Seller.

(v) A good standing certificate (or its equivalent) for the Company from the secretary of state or similar Governmental Authority of the jurisdiction in which the Company is organized and each jurisdiction where the Company is required to be qualified, registered, or authorized to do business. The term "**Governmental Authority**" means any federal, state, local, or foreign government or political subdivision thereof, or any agency or instrumentality of such government or political subdivision, or any arbitrator, court, or tribunal of competent jurisdiction.

(vi) A certificate of the Secretary (or other officer) of the Company certifying: (i) that attached thereto are true and complete copies of all resolutions of the board of directors of the Company authorizing the execution, delivery and performance of this

Agreement and the consummation of the transactions contemplated hereby, and that such resolutions are in full force and effect; and (ii) the names, titles and signatures of the officers of the Company authorized to sign this Agreement.

(vii) A W-9 fromSeller.

Section 2.03 Conditions to Obligations of Seller to Close.

(a) **Representations and Warranties**. The representations and warranties made by Buyer in this Agreement or in any document, exhibit, schedule or certificate furnished pursuant to this Agreement that are qualified as to materiality shall be true and correct, and those not so qualified shall be true and correct in all material respects, as of the date hereof and as of the Closing Date as if made on and as of the Closing Date (except that the representations and warranties that by their terms speak only as of the date of this Agreement or some other date are true and correct (or true and correct in all material respects, as applicable) as of such date).

(b) **Performance of Obligations**. Buyer shall have performed and complied in all material respects with all agreements, covenants and other obligations required by this Agreement to be performed or complied with by it on or prior to the Closing Date.

(c) **Injunction**. The consummation of the transaction shall not violate any order, decree or judgment of any court or governmental entity having competent jurisdiction.

(d) **Buyer's Deliveries.** At the Closing, Buyer shall deliver the following to Seller:

(i) The Cash Component of the Purchase Price pursuant to Section 1.02.

(ii) The ESOP Documents duly executed by Buyer.

(iii) The Rollover Share Agreement duly executed by Buyer.

(iv) A certificate of the Secretary (or other officer) of Buyer certifying: (i) that attached thereto are true and complete copies of all resolutions of the board of directors of Buyer authorizing the execution, delivery and performance of this Agreement and the consummation of the transactions contemplated hereby, and that such resolutions are in full force and effect; and (ii) the names, titles and signatures of the officers of Buyer authorized to sign this Agreement.

ARTICLE III
REPRESENTATIONS AND WARRANTIES OF SELLER

Seller represents and warrants to Buyer that the statements contained in this ARTICLE III are true and correct as of the date hereof. For purposes of this Article III, "**Seller's knowledge**," "**knowledge of Seller**," and any similar phrases shall mean the actual knowledge of any director or officer of Seller, after due inquiry.

Section 3.01 Organization and Authority of Seller. Seller has full authority to enter into this Agreement and the other Transaction Documents to which Seller is a party, to carry out its obligations hereunder and thereunder, and to consummate the transactions contemplated hereby and thereby. This Agreement and each Transaction Document to which Seller is a party constitute legal, valid, and binding obligations of Seller enforceable against Seller in accordance with their respective terms.

Section 3.02 Organization, Authority and Qualification of the Company. The Company is a corporation duly organized, validly existing, and in good standing under the Laws of the State of Delaware and has full corporate power and authority to own, operate, or lease the properties and assets now owned, operated, or leased by it and to carry on its business as it has been and is currently conducted. Section 3.02 of the Disclosure Schedules sets forth each jurisdiction in which the Company is licensed or qualified to do business, and the Company is duly licensed or qualified to do business and is in good standing in each jurisdiction in which the properties owned or leased by it or the operation of its business as currently conducted makes such licensing or qualification necessary.

Section 3.03 Capitalization.

(a) The authorized shares of the Company consist of 100 shares of common stock, at par value, of which 100 shares are issued and outstanding and constitute the Shares. All of the Shares have been duly authorized, are validly issued, fully paid and nonassessable, and are owned of record and beneficially by Seller, free and clear of all Encumbrances. Upon the transfer, assignment, and delivery of the Shares and payment therefor in accordance with the terms of this Agreement, Buyer shall own all of the Shares, free and clear of all Encumbrances.

(b) All of the Shares were issued in compliance with applicable Laws. None of the Shares were issued in violation of any agreement or commitment to which Seller or the Company is a party or is subject to or in violation of any preemptive or similar rights of any individual, corporation, partnership, joint venture, limited liability company, Governmental Authority, unincorporated organization, trust, association, or other entity (each, a "**Person**").

(c) There are no outstanding or authorized options, warrants, convertible securities, stock appreciation, phantom stock, profit participation, or other rights, agreements, or commitments relating to the shares of the Company or obligating Seller or the Company to issue or sell any shares of, or any other interest in, the Company. There are no voting trusts, stockholder agreements, proxies, or other agreements in effect with respect to the voting or transfer of any of the Shares.

Section 3.04 No Subsidiaries. The Company does not have, or have the right to acquire, an ownership interest in any other Person.

Section 3.05 No Conflicts or Consents. The execution, delivery, and performance by Seller of this Agreement and the other Transaction Documents to which it is a party, and the consummation of the transactions contemplated hereby and thereby, do not and will not: (a) violate or conflict with any provision of the certificate of incorporation, by-laws, or other governing documents of Seller or the Company; (b) violate or conflict with any provision of any statute, law, ordinance, regulation, rule, code, treaty, or other requirement of any Governmental Authority (collectively, "**Law**") or any order, writ, judgment, injunction, decree, determination, penalty, or award entered by or with any Governmental Authority ("**Governmental Order**") applicable to Seller or the Company; (c) require the consent, notice, or filing with or other action by any Person or require any Permit, license, or Governmental Order; (d) violate or conflict with, result in the acceleration of, or create in any party the right to accelerate, terminate, or modify any contract, lease, deed, mortgage, license, instrument, note, indenture, joint venture, or any other agreement, commitment, or legally binding arrangement, whether written or oral (collectively, "**Contracts**"), to which Seller or the Company is a party or by which Seller or the Company is bound or to which any of their respective properties and assets are subject; or (e) result in the creation or imposition of any Encumbrance on any properties or assets of the Company.

Section 3.06 Absence of Certain Changes, Events and Conditions. Since the date of formation, the Company has been operating in the ordinary course of business consistent with past practice and there has not been, with respect to the Company, any change, event, condition, or development that is, or could reasonably be expected to be, individually or in the aggregate, materially adverse to the business, results of operations, condition (financial or otherwise), or assets of the Company.

Section 3.07 Legal Proceedings; Governmental Orders.

(a) There are no claims, actions, causes of action, demands, lawsuits, arbitrations, inquiries, audits, notices of violation, proceedings, litigation, citations, summons, subpoenas, or investigations of any nature, whether at law or in equity (collectively, "**Actions**") pending or, to Seller's knowledge, threatened against or by the Company, Seller, or any Affiliate of Seller: (i) relating to or affecting the Company or any of the Company's properties or assets; or (ii) that challenge or seek to prevent, enjoin, or otherwise delay the transactions contemplated by this Agreement. No event has occurred or circumstances exist that may give rise to, or serve as a basis for, any such Action.

(b) There are no outstanding, and the Company is in compliance with all, Governmental Orders against, relating to, or affecting the Company or any of its properties or assets.

Section 3.08 Compliance with Laws; Permits.

(a) The Company has complied, and is now complying, with all Laws applicable to it or its business, properties, or assets.

(b) All permits, licenses, franchises, approvals, registrations, certificates, variances, and similar rights obtained, or required to be obtained, from Governmental Authorities (collectively, "**Permits**") in order for the Company to conduct its business, including, without limitation, owning or operating any of the Real Property, have been obtained and are valid and in full force and effect. Section 3.15(b) of the Disclosure Schedules lists all current Permits issued to the Company and no event has occurred that would reasonably be expected to result in the revocation or lapse of any such Permit.

Section 3.09 Taxes.

(a) All returns, declarations, reports, information returns and statements, and other documents relating to Taxes (including amended returns and claims for refund) (collectively, "**Tax Returns**") required to be filed by the Company on or before the Closing Date have been timely filed. Such Tax Returns are true, correct, and complete in all respects. All Taxes due and owing by the Company (whether or not shown on any Tax Return) have been timely paid. No extensions or waivers of statutes of limitations have been given or requested with respect to any Taxes of the Company. The term "**Taxes**" means all federal, state, local, foreign, and other income, gross receipts, sales, use, production, ad valorem, transfer, franchise, registration, profits, license, lease, service, service use, withholding, payroll, employment, unemployment, estimated, excise, severance, environmental, stamp, occupation, premium, property (real or personal), real property gains, windfall profits, customs, duties, or other taxes, fees, assessments, or charges of any kind whatsoever, together with any interest, additions, or penalties with respect thereto.

(b) The Company has not been a member of an affiliated, combined, consolidated, or unitary Tax group for Tax purposes. The Company has no Liability for Taxes of any Person (other than the Company) under Treasury Regulations Section 1.1502-6 (or any corresponding provision of state, local, or foreign Law), as transferee or successor, by contract, or otherwise.

(c) There are no liens for Taxes (other than for current Taxes not yet due and payable) upon the assets of the Company.

(d) Seller is not a "foreign person" as that term is used in Treasury Regulations Section 1.1445-2. The Company is not, nor has it been, a United States real property holding corporation (as defined in Section 897(c)(2) of the Internal Revenue Code of 1986 (as amended, the "**Code**") during the applicable period in Section 897(c)(1)(a) of the Code.

Section 3.10 Books and Records. The minute books and share record and transfer books of the Company, all of which are in the possession of the Company and have been made available to Buyer, are complete and correct.

Section 3.11 Brokers. No broker, finder, or investment banker is entitled to any brokerage, finder's, or other fee or commission in connection with the transactions contemplated by this Agreement or any other Transaction Document based upon arrangements made by or on behalf of Seller.

Section 3.12 No Other Representations and Warranties. Except for the representations and warranties contained in this ARTICLE III (including the related portions of the Disclosure Schedules), none of Seller, the Company or any other Person has made or makes any other express or implied representation or warranty, either written or oral, on behalf of Seller or the Company, including any representation or warranty as to the accuracy or completeness of any information regarding the Company furnished or made available to Buyer (including any information, documents or material made available to Buyer on behalf of Seller for purposes of this Agreement) or as to the future revenue, profitability or success of the Company, or any representation or warranty arising from statute or otherwise in law.

ARTICLE IV
REPRESENTATIONS AND WARRANTIES OF BUYER

Buyer represents and warrants to Seller that the statements contained in this Article IV are true and correct as of the date hereof.

Section 4.01 Organization and Authority of Buyer. Buyer is a corporation duly organized, validly existing, and in good standing under the Laws of Delaware. Buyer has full corporate power and authority to enter into this Agreement and the other Transaction Documents to which Buyer is a party, to carry out its obligations hereunder and thereunder, and to consummate the transactions contemplated hereby and thereby. The execution and delivery by Buyer of this Agreement and any other Transaction Document to which Buyer is a party, the performance by Buyer of its obligations hereunder and thereunder, and the consummation by Buyer of the transactions contemplated hereby and thereby have been duly authorized by all requisite corporate action on the part of Buyer. This Agreement and each Transaction Document constitute legal, valid, and binding obligations of Buyer enforceable against Buyer in accordance with their respective terms.

Section 4.02 No Conflicts; Consents. The execution, delivery, and performance by Buyer of this Agreement and the other Transaction Documents to which it is a party, and the consummation of the transactions contemplated hereby and thereby, do not and will not: (a) violate or conflict with any provision of the certificate of incorporation, by-laws, or other governing documents of Buyer; (b) violate or conflict with any provision of any Law or Governmental Order applicable to Buyer; or (c) require the consent, notice, declaration, or filing with or other action by any Person or require any Permit, license, or Governmental Order.

Section 4.03 Investment Purpose. Buyer is acquiring the Shares solely for its own account for investment purposes and not with a view to, or for offer or sale in connection with, any distribution thereof or any other security related thereto within the meaning of the Securities Act of 1933, as amended (the "**Securities Act**"). Buyer acknowledges that Seller has not registered the offer and sale of the Shares under the Securities Act or any state securities laws, and that the Shares may not be pledged, transferred, sold, offered for sale, hypothecated, or otherwise disposed of except pursuant to the registration provisions of the Securities Act or pursuant to an applicable exemption therefrom and subject to state securities laws and regulations, as applicable.

Section 4.04 Accredited Investor. The Buyer is an "accredited investor" within the meaning of Rule 501(a) of the Securities Act.

Section 4.05 Brokers. No broker, finder, or investment banker is entitled to any brokerage, finder's, or other fee or commission in connection with the transactions contemplated by this Agreement or any other Transaction Document based upon arrangements made by or on behalf of Buyer.

ARTICLE V
COVENANTS

Section 5.01 Confidentiality. From and after the Closing, Seller shall, and shall cause its Affiliates and its and their respective directors, officers, employees, consultants, counsel, accountants, and other agents (collectively, "**Representatives**") to, hold in confidence any and all information, in any form, concerning the Company, except to the extent that Seller can show that such information: (a) is generally available to and known by the public through no fault of Seller, any of its Affiliates, or their respective Representatives; or (b) is lawfully acquired by Seller, any of its Affiliates, or their respective Representatives from and after the Closing from sources which are not prohibited from disclosing such information by any obligation. If Seller or any of its Affiliates or their respective Representatives are compelled to disclose any information by Governmental Order or Law, Seller shall promptly notify Buyer in writing and shall disclose only that portion of such information which is legally required to be disclosed; *provided, however*, Seller shall use reasonable best efforts to obtain as promptly as possible an appropriate protective order or other reasonable assurance that confidential treatment will be accorded such information.

Section 5.02 Further Assurances. Following the Closing, each of the parties hereto shall, and shall cause their respective Affiliates to, execute and deliver such additional documents and instruments and take such further actions as may be reasonably required to carry out the provisions hereof and give effect to the transactions contemplated by this Agreement.

Section 5.03 Transfer Taxes. All transfer, documentary, sales, use, stamp, registration, value added and other such Taxes and fees (including any penalties and interest) incurred in connection with this Agreement (including any real property transfer Tax and any other similar Tax) shall be borne and paid by Buyer when due. Buyer shall, at its own expense, timely file any Tax Return or other document with respect to such Taxes or fees (and Seller shall cooperate with respect thereto as necessary).

Section 5.04 Share Redemption. Buyer and Seller acknowledge and agree that Seller has been induced to enter into this Agreement in part based on the value of the equity shares of Buyer following the planned initial public offering of Buyer's equity shares (the "**IPO**"). In the event the IPO does not occur within thirty-six (36) months of the Closing Date, then Buyer shall provide liquidity for one hundered percent (100%) of the equity shares of Buyer owned by Seller (the "**Liquidity Option**"); *provided, however*, Seller shall have the right to decline the Liquidity Option and retain ownership of such equity shares of Buyer. The purchase price to be paid by Buyer to Seller for the Liquidity Option shall be One Million Two Hundred Thousand and Zero Dollars ($1,200,000.00) payable in cash by wire transfer of immediately available funds. For the avoidance of doubt, the Liquidity Option shall be in the form of a redemption, secondary sale, private placement, or any other form determined by Buyer, in its sole discretion; provided that, Seller consents to such form determined by Buyer in writing.

Section 5.05 Post-Closing Operation of the Business. From and after the Closing Date, Buyer has the right to operate the Business in any manner that Buyer deems appropriate in Buyer's sole discretion; *provided, however*, that Buyer shall not take any action or act in bad faith in a manner specifically designed to cause the EBITDA of Buyer Affiliate to be less than the EBITDA of Buyer Affiliate had Buyer not taken such action. Buyer and Seller acknowledge and agree that there is no assurance that the Seller will become entitled to receive the equity shares of Buyer granted under the Performance Linked Option.

ARTICLE VI
TAX MATTERS

Section 6.01 Tax Covenants.

(a) Without the prior written consent of Buyer, Seller shall not, to the extent it may affect or relate to the Company: (i) make, change, or rescind any Tax election; (ii) amend any Tax Return; (iii) take any position on any Tax Return; or (iv) take any action, omit to take any action, or enter into any other transaction that would have the effect of increasing the Tax liability or reducing any Tax asset of Buyer or the Company, in respect of any taxable period that begins after the Closing Date or, in respect of any taxable period that begins before and ends after the Closing Date (each such period, a "**Straddle Period**"), the portion of any Straddle Period beginning after the Closing Date.

(b) All transfer, documentary, sales, use, stamp, registration, value added, and other such Taxes and fees (including any penalties and interest) incurred in connection with this Agreement and the other Transaction Documents shall be borne and paid by Seller when due. Seller shall, at its own expense, timely file any Tax Return or other document with respect to such Taxes or fees (and Buyer shall cooperate with respect thereto as necessary).

(c) Buyer shall prepare, or cause to be prepared, all Tax Returns required to be filed by the Company after the Closing Date with respect to any taxable period or portion thereof ending on or before the Closing Date and all Straddle Period Tax Returns. Any such Tax Return shall be prepared in a manner consistent with past practice (unless otherwise required by Law) and without a change of any election or any accounting method.

Section 6.02 Straddle Period. In the case of Taxes that are payable with respect to a Straddle Period, the portion of any such Taxes that are allocated to Pre-Closing Tax Periods (as defined in Section 6.04) for purposes of this Agreement shall be: (a) in the case of Taxes: (i) based upon, or related to, income, receipts, profits, wages, capital, or net worth; (ii) imposed in connection with the sale, transfer, or assignment of property; or (iii) required to be withheld, the amount of Taxes which would be payable if the taxable year ended with the Closing Date; and (b) in the case of other Taxes, the amount of such Taxes for the entire period multiplied by a fraction, the numerator of which is the number of days in the period ending on the Closing Date and the denominator of which is the number of days in the entire period.

Section 6.03 Termination of Existing Tax Sharing Agreements. Any and all existing Tax sharing agreements (whether written or not) binding upon the Company shall be terminated as of the Closing Date. After such date neither the Company, Seller, nor any of Seller's Affiliates and their respective Representatives shall have any further rights or liabilities thereunder.

Section 6.04 Tax Indemnification. Seller shall indemnify the Company, Buyer, and each Buyer Indemnitee (as defined in Section 7.01) and hold them harmless from and against (a) any loss, damage, liability, deficiency, Action, judgment, interest, award, penalty, fine, cost or expense of whatever kind (collectively, including reasonable attorneys' fees and the cost of enforcing any right to indemnification under this Agreement, "**Losses**") attributable to any breach of or inaccuracy in any representation or warranty made in Section 3.19; (b) any Loss attributable to any breach or violation of, or failure to fully perform, any covenant, agreement, undertaking, or obligation in ARTICLE VI; (c) all Taxes of the Company or relating to the business of the Company for all Pre-Closing Tax Periods (as defined below); (d) all Taxes of any member of an affiliated, consolidated, combined, or unitary group of which the Company (or any predecessor of the Company) is or was a member on or prior to the Closing Date by reason of a liability under Treasury Regulation Section 1.1502-6 or any comparable provisions of foreign, state, or local Law; and (e) any and all Taxes of any Person imposed on the Company arising under the principles of transferee or successor liability or by contract, relating to an event or transaction occurring before the Closing Date. In each of the above cases, together with any out-of-pocket fees and expenses (including attorneys' and accountants' fees) incurred in connection therewith, Seller shall reimburse Buyer for any Taxes of the Company that are the responsibility of Seller pursuant to this Section 6.04 within ten business days after payment of such Taxes by Buyer or the Company. The term "**Pre-Closing Tax Period**" means any taxable period ending on or before the Closing Date and, with respect to any taxable period beginning before and ending after the Closing Date, the portion of such taxable period ending on and including the Closing Date.

Section 6.05 Cooperation and Exchange of Information. Seller and Buyer shall provide each other with such cooperation and information as either of them reasonably may request of the other in filing any Tax Return pursuant to this ARTICLE VI or in connection with any proceeding in respect of Taxes of the Company, including providing copies of relevant Tax Returns and accompanying documents. Each of Seller and Buyer shall retain all Tax Returns and other documents in its possession relating to Tax matters of the Company for any Pre-Closing Tax Period (collectively, "**Tax Records**") until the expiration of the statute of limitations of the taxable periods to which such Tax Records relate.

Section 6.06 Survival. Notwithstanding anything in this Agreement to the contrary, the provisions of Section 3.19 and this ARTICLE VI shall survive for the full period of all applicable statutes of limitations (giving effect to any waiver, mitigation, or extension thereof) plus sixty (60) days.

ARTICLE VII
INDEMNIFICATION

Section 7.01 Indemnification by Seller. Subject to the other terms and conditions of this ARTICLE VII, Seller shall indemnify and defend each of Buyer and its Affiliates (including the Company) and their respective Representatives (collectively, the "**Buyer Indemnitees**") against, and shall hold each of them harmless from and against, and shall pay and reimburse each of them for, any and all Losses incurred or sustained by, or imposed upon, the Buyer Indemnitees based upon, arising out of, with respect to, or by reason of:

(a) any inaccuracy in or breach of any of the representations or warranties of Seller contained in this Agreement or the other Transaction Documents, including the Asset Purchase Agreement; or

(b) any breach or non-fulfillment of any covenant, agreement or obligation to be performed by Seller pursuant to this Agreement or the other Transaction Documents, including the Asset Purchase Agreement.

Section 7.02 Indemnification by Buyer. Subject to the other terms and conditions of this ARTICLE VII, Buyer shall indemnify and defend each of Seller and its Affiliates and their respective Representatives (collectively, the "**Seller Indemnitees**") against, and shall hold each of them harmless from and against, and shall pay and reimburse each of them for, any and all Losses incurred or sustained by, or imposed upon, the Seller Indemnitees based upon, arising out of, with respect to, or by reason of:

(a) any inaccuracy in or breach of any of the representations or warranties of Buyer contained in this Agreement or the other Transaction Documents; or

(b) any breach or non-fulfillment of any covenant, agreement or obligation to be performed by Buyer pursuant to this Agreement or the other Transaction Documents.

Section 7.03 Indemnification Procedures. If any action, suit or proceeding shall be commenced against, or any claim or demand shall be asserted against a Buyer Indemnitee or a Seller Indemnitee, in respect of which such party proposes to seek indemnification under this Article 7, the party seeking indemnification (the "**Indemnitee**") shall give prompt notice thereof to the other party (the "**Indemnitor**"), and shall permit the Indemnitor, at its sole cost and expense, to assume the defense of any such claim or any litigation resulting therefrom; *provided*, *however*, that the Indemnitee shall have the option, at its own expense, to participate in the defense thereof; provided further, that the failure of any Indemnitee to give notice as provided herein shall not relieve the Indemnitor of its obligations under this Article 7 except to the extent that the Indemnitor is actually and materially prejudiced by such failure to give notice; and provided further an Indemnitor may not assume the defense of any such claim if the claim (a) seeks an injunction or other equitable or non-monetary relief against the Indemnitee; (b) involves a conflict between the Indemnitee or Indemnitor in connection with the defense of such claim; (c) relates to otherwise arises from Taxes or any criminal or regulatory enforcement action or proceeding; (d) involves a material business relation of the Business or Buyer or its affiliates, or could, in the good faith judgment of Buyer, materially risk the reputation of Buyer or the Business; and (e) is not defended actively and vigorously by the Indemnitor. Failure by the Indemnitor to notify the Indemnitee of its election to defend any such action within fifteen (15) days after notice thereof shall be deemed a waiver by the Indemnitor of its right to defend such action. In the defense of such claim or any litigation resulting therefrom, the Indemnitor shall not, without the written consent of the Indemnitee: (a) consent to the entry of any judgment, or (b) enter into any settlement which does not include as an unconditional term thereof the giving by the claimant or the plaintiff to the Indemnitee of a release from all liability in respect to such claim or litigation. If such defense is unsuccessful or abandoned by the Indemnitor, then, upon the Indemnitor's failure to pay an amount sufficient to discharge any such claim or judgment, the Indemnitee may pay and settle the same and the Indemnitor's liability shall be conclusively established by any such payment. If the Indemnitor fails to assume the defense of any such claim or litigation resulting therefrom, the Indemnitee may defend against and settle such claim or litigation in such manner as it may seem appropriate and the Indemnitor shall promptly reimburse the Indemnitee for the amount of all expenses, legal or otherwise, incurred by the Indemnitee in connection with the defense against or settlement of such claim or litigation. If no settlement is made, the Indemnitor shall promptly reimburse the Indemnitee for the amount of any judgment rendered with respect to such claim or such litigation and of all expenses, legal or otherwise, incurred by the Indemnitee in the defense thereof.

Section 7.04 Set-Off Against Unvested Shares. Once a claim or demand is agreed to by the Indemnitor or finally adjudicated to be payable, and as security for Seller's indemnification obligations under Section 7.01 and the APA, the Buyer shall have the right, in its sole discretion and without limitation to any other remedies available at law or in equity, to satisfy any indemnifiable Losses by reducing, cancelling, or forfeiting any portion of shares that have not vested pursaunt to the ESOP Documents (the "**Unvested Shares**") as of the date such indemnification claim is finally resolved. The parties acknowledge and agree that the Unvested Shares shall serve as a direct source of recovery for any such obligations, and the Buyer shall not be required to pursue recovery from the Seller or any other indemnifying party, or to exhaust any other remedy, prior to exercising its rights of set-off under this Section. Any set-off under this provision shall be based on the fair market value of the Unvested Shares as of the date the applicable indemnification claim is finally determined. The forfeiture or cancellation of Unvested Shares pursuant to this Section shall not constitute a breach of any vesting schedule, equity agreement, or related arrangement, and the parties shall take all actions necessary to give full effect to this provision, including amending any equity or vesting documentation as required.

Section 7.05 Survival. Subject to the limitations and other provisions of this Agreement, the representations and warranties contained herein (other than any representations or warranties contained in Section 3.19 which are subject to ARTICLE VI) and all related rights to indemnification shall survive the Closing and shall remain in full force and effect until the date that is twenty-four (24) months from the

Closing Date; *provided, however*, the representations and warranties in Section 3.01, Section 3.02, Section 3.03, Section 3.04, Section 3.05, Section 3.22, Section 4.01, Section 4.02 and Section 4.04 shall survive indefinitely. Subject to ARTICLE VI, all covenants and agreements of the parties contained herein shall survive the Closing indefinitely unless another period is explicitly specified herein. Notwithstanding the foregoing, any claims which are timely asserted in writing by notice from the non-breaching party to the breaching party prior to the expiration date of the applicable survival period shall not thereafter be barred by the expiration of the relevant representation or warranty and such claims shall survive until finally resolved.

Section 7.06 Tax Claims. Notwithstanding any other provision of this Agreement, the control of any claim, assertion, event, or proceeding in respect of Taxes of the Company (including, but not limited to, any such claim in respect of a breach of the representations and warranties in Section 3.19 hereof or any breach or violation of or failure to fully perform any covenant, agreement, undertaking, or obligation in ARTICLE VI) shall be governed exclusively by Article VI hereof.

Section 7.07 Cumulative Remedies. The rights and remedies provided for in this ARTICLE VII (and in Article VI) are cumulative and are in addition to and not in substitution for any other rights and remedies available at Law or in equity or otherwise.

Section 7.08 No Duplication. Notwithstanding anything to the contrary in this Agreement, the Asset Purchase Agreement, or any related agreement, the Buyer shall not be entitled to recover under this Agreement and the Asset Purchase Agreement (or any combination thereof) for the same Losses arising out of the same facts, events, or circumstances. In no event shall the Buyer or any of its Affiliates be entitled to duplicate recovery for any Losses with respect to any breach of any representation, warranty, covenant, or agreement to the extent such Losses have already been recovered under another agreement. This limitation shall not restrict the Buyer from pursuing recovery under multiple agreements, but only to the extent that the aggregate recovery does not result in duplicative compensation for the same Losses.

ARTICLE VIII
TERMINATION

Section 8.01 Termination. This Agreement may be terminated at any time prior to Closing:

(a) by the mutual written consent of Seller and Buyer; or

(b) by either party if the Closing has not occurred by May 30, 2025 (the "**Outside Date**"); *provided, however*, that the right to terminate this Agreement under this Section 8.01(b) shall not be available to a party hereto that is in breach of any representation or warranty, in violation of any covenant or agreement contained herein or whose failure to perform any of its obligations under this Agreement has been a principal cause of or directly resulted in the failure of the Closing to occur on or before the Outside Date.

(c) by Buyer by written notice to Seller if:

(i) Buyer is not then in material breach of any provision of this Agreement and there has been a material breach, inaccuracy in or failure to perform any representation, warranty, covenant or agreement made by Seller pursuant to this Agreement that would give rise to the failure of any of the conditions specified in Section 2.02 and such breach, inaccuracy or failure cannot be cured by Seller within fifteen (15) days of Buyer delivering to Seller notice of such breach, inaccuracy or failure; or

(ii) any of the conditions set forth in Section 2.02 shall not have been fulfilled by the Outside Date, unless such failure shall be due to the failure of Buyer to perform or comply with any of the covenants, agreements or conditions hereof to be performed or complied with by it prior to the Closing; or

(d) by Seller by written notice to Buyer if:

(i) Seller is not then in material breach of any provision of this Agreement and there has been a material breach, inaccuracy in or failure to perform any representation, warranty, covenant or agreement made by Buyer pursuant to this Agreement that would give rise to the failure of any of the conditions specified in Section 2.03 and such breach, inaccuracy or failure cannot be cured by Buyer within fifteen (15) days of Seller delivering to Buyer notice of such breach, inaccuracy or failure; or

(ii) any of the conditions set forth in Section 2.03 shall not have been fulfilled by the Outside Date, unless such failure shall be due to the failure of Seller to perform or comply with any of the covenants, agreements or conditions hereof to be performed or complied with by it prior to the Closing.

(e) In the event of the termination of this Agreement in accordance with this Article VIII, this Agreement shall forthwith become void and there shall be no liability on the part of any party hereto except: (a) as set forth in Section 7.05 and this Article XIII; and (b) that nothing herein shall relieve any party hereto from liability for any intentional breach of any provision hereof.

ARTICLE IX
MISCELLANEOUS

Section 9.01 Expenses. All costs and expenses incurred in connection with this Agreement and the transactions contemplated hereby shall be paid by the party incurring such costs and expenses.

Section 9.02 Notices. All notices, claims, demands, and other communications hereunder shall be in writing and shall be deemed to have been given: (a) when delivered by hand (with written confirmation of receipt); (b) when received by the addressee if sent by a nationally recognized overnight courier (receipt requested); (c) on the date sent by email of a PDF document (with confirmation of transmission) if sent during normal business hours of the recipient, and on the next business day if sent after normal business hours of the recipient; or (d) on the third day after the date mailed, by certified or registered mail, return receipt requested, postage prepaid, if sent to the respective parties at the following addresses (or at such other address for a party as shall be specified in a notice given in accordance with this Section 8.02):

If to Buyer:	Rays of Belief Limited T 181, DLF Phase 3 Nathupur Near Cyber City Gurugram, Haryana 122001 Email: Nitin Bindlish Attention: nbindlish@momsbelief.com
with a copy to:	Margolis PLLC 700 Rosemary Ave #204 West Palm Beach, FL 33401 Email: matthew@margolispllc.com Attention: Matthew Margolis
If to Seller:	Dr. Saju S. Eapen 1505 Franklin Road SW Roanoke, Virginia 24016

Email: sseapen@gmail.com

with a copy to: Mitchell Kilgore, A Professional Corporation
1700 Kraft Drive, Suite 2000
Blacksburg, Virginia 24060
Email: Jeffery.Mitchell@mitchellkilgore.com
Attention: Jeffery K. Mitchell

Section 9.03 Interpretation; Headings. This Agreement shall be construed without regard to any presumption or rule requiring construction or interpretation against the party drafting an instrument or causing any instrument to be drafted. The headings in this Agreement are for reference only and shall not affect the interpretation of this Agreement.

Section 9.04 Severability. If any term or provision of this Agreement is invalid, illegal, or unenforceable in any jurisdiction, such invalidity, illegality, or unenforceability shall not affect any other term or provision of this Agreement.

Section 9.05 Entire Agreement. This Agreement and the other Transaction Documents constitute the sole and entire agreement of the parties to this Agreement with respect to the subject matter contained herein and therein, and supersede all prior and contemporaneous understandings and agreements, both written and oral, with respect to such subject matter. In the event of any inconsistency between the statements in the body of this Agreement and those in the other Transaction Documents, any exhibits, and the Disclosure Schedules (other than an exception expressly set forth as such in the Disclosure Schedules), the statements in the body of this Agreement will control.

Section 9.06 Successors and Assigns. This Agreement shall be binding upon and shall inure to the benefit of the parties hereto and their respective successors and permitted assigns. Neither party may assign its rights or obligations hereunder without the prior written consent of the other party, which consent shall not be unreasonably withheld or delayed. No assignment shall relieve the assigning party of any of its obligations hereunder.

Section 9.07 Amendment and Modification; Waiver. This Agreement may only be amended, modified, or supplemented by an agreement in writing signed by each party hereto. No waiver by any party of any of the provisions hereof shall be effective unless explicitly set forth in writing and signed by the party so waiving. No failure to exercise, or delay in exercising, any right or remedy arising from this Agreement shall operate or be construed as a waiver thereof. No single or partial exercise of any right or remedy hereunder shall preclude any other or further exercise thereof or the exercise of any other right or remedy.

Section 9.08 Governing Law; Submission to Jurisdiction; Waiver of Jury Trial.

(a) All matters arising out of or relating to this Agreement shall be governed by and construed in accordance with the internal laws of the State of Delaware without giving effect to any choice or conflict of law provision or rule (whether of the State of Delaware or any other jurisdiction). Any legal suit, action, proceeding, or dispute arising out of or related to this Agreement, the other Transaction Documents, or the transactions contemplated hereby or thereby may be instituted in the federal courts of the United States of America or the courts of the State of Delaware in each case located in the city of Wilmington and county of New Castle, and each party irrevocably submits to the exclusive jurisdiction of such courts in any such suit, action, proceeding, or dispute.

(b) EACH PARTY ACKNOWLEDGES AND AGREES THAT ANY CONTROVERSY WHICH MAY ARISE UNDER THIS AGREEMENT OR THE OTHER TRANSACTION DOCUMENTS IS LIKELY TO INVOLVE COMPLICATED AND DIFFICULT ISSUES AND, THEREFORE, EACH PARTY IRREVOCABLY AND UNCONDITIONALLY WAIVES,

TO THE FULLEST EXTENT PERMITTED BY APPLICABLE LAW, ANY RIGHT IT MAY HAVE TO A TRIAL BY JURY IN ANY LEGAL ACTION, PROCEEDING, CAUSE OF ACTION, OR COUNTERCLAIM ARISING OUT OF OR RELATING TO THIS AGREEMENT, INCLUDING ANY EXHIBITS AND SCHEDULES ATTACHED TO THIS AGREEMENT, THE OTHER TRANSACTION DOCUMENTS, OR THE TRANSACTIONS CONTEMPLATED HEREBY OR THEREBY. EACH PARTY CERTIFIES AND ACKNOWLEDGES THAT: (I) NO REPRESENTATIVE OF THE OTHER PARTY HAS REPRESENTED, EXPRESSLY OR OTHERWISE, THAT THE OTHER PARTY WOULD NOT SEEK TO ENFORCE THE FOREGOING WAIVER IN THE EVENT OF A LEGAL ACTION; (II) EACH PARTY HAS CONSIDERED THE IMPLICATIONS OF THIS WAIVER; (III) EACH PARTY MAKES THIS WAIVER KNOWINGLY AND VOLUNTARILY; AND (IV) EACH PARTY HAS BEEN INDUCED TO ENTER INTO THIS AGREEMENT BY, AMONG OTHER THINGS, THE MUTUAL WAIVERS AND CERTIFICATIONS IN THIS SECTION.

Section 9.09 Counterparts. This Agreement may be executed in counterparts, each of which shall be deemed an original, but all of which together shall be deemed to be one and the same agreement. A signed copy of this Agreement delivered by email or other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original signed copy of this Agreement.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the date first written above by their respective officers thereunto duly authorized.

SELLER:

DR. SAJU S. EAPEN

DocuSigned by:

By: ______________________________

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Dr. Saju S. Eapen

BUYER:

RAYS OF BELIEF LIMITED

Signed by:

By: Nitin Bindlish

7031B77C18B744D...

Dr. Nitin Bindlish, Director

COMPANY:

MOM'S BELIEF US, INC.

DocuSigned by:

By: ______________________________

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Dr. Saju S. Eapen, President