INTERNATIONAL CERTIFICATION SERVICES PVT. LTD.

GENERAL TERMS & CONDITIONS:

The following Terms & conditions will be applicable to all service contracts of International Certification Services Pvt. Ltd. (ICS) in the agreement between the client and ICS unless otherwise specified in writing in the agreed contract / agreement that all other terms and conditions hold invalid. Deviating from the ICS terms and conditions of business with clients cannot be recognised as a matter of principle.

1 GENERAL :

1.1 This agreement shall apply to all contracts of ICS.

1.2 These shall prevail over any or all inconsistent terms / articles contained or annexed to in the clients information or implied or used in the course of the said contract.

1.3 The Client shall fill the Quotation Request Form (QRF) or a prescribed form normally called the QRF citing all relevant details with request to the contract and its requirements against which ICS shall do the necessary review at its end verifying the competence and availability of resource and also the Conflict of Interest (COI) issues if any and then offer a quotation to the client to which this document shall always apply, upon the acceptance of the quotation by the client the Contract shall be said to be in effect.

1.4 A completed Quotation Request Form or other instruction by the client, or the client's acceptance of a quotation for service by ICS, constitutes an offer by the client to purchase ICS services in acceptance to these Terms and Conditions.

1.5 No offer placed by the client shall be deemed to be accepted unless the same is accepted by ICS in writing.

1.6 For the avoidance of any conflict of interest the clients standard terms and conditions attached to the purchase order or other agreement shall not govern to the agreement.

1.7 ICS shall not accept any instructions other than from the one authorised in the tender document or as authorised by that person in writing from time to time.

1.8 In case the reports or certificate or decision of ICS is to be used by the client for any legal proceedings the same shall be taken with the consent of ICS before any such submittal of any such document or report of ICS in writing before any such use. In the event the same is done without the written consent of ICS, ICS shall hold the right to refrain from any such legal binding of hearing or prosecution or actions arising thereof and as such the client shall subrogate ICS of any such claims or binding.

1.9 ICS holds the right to delegate any part of the said job in full or partially to an affiliate, or sub-contractor. ICS in this event shall share the information of the client with its affiliate or sub contractor in order to execute the contract.

1.10 The organisation who desires to carry out audit under ICT, shall agree and abide to follow the requirements as specified in ICT Procedure WI/C74, NDA FA/99 & in CM 5-Annex. The client shall provides its conformance to the requirements of ICT and NDA by signing FA/99 document.

2. RESPONSIBILITY:

2.1 ICS is responsible for execution of the work in a highly professional manner using best available competent personnel.

2.2 ICS has the administrative responsibility for execution of the work. The work will be carried out in acceptance with ICS's internal procedures and/or as otherwise agreed with the client. In meeting its policy of continuous improvement of services; ICS reserves the right to modify the procedures as and when deemed necessary.

2.3 Unless explicitly agreed in writing, no responsibility shall be assumed for the correctness of the guidelines and standards on which the conformity assessment decision is based.

2.4 The scope of works or the contract to be executed by ICS shall be defined in writing on the placement of the order. If any modification to this is to be made the same shall be additional and shall have to be agreed by ICS in writing. In such cases ICS shall hold the right to withdraw from the said contract if they cannot be expected to remain a party to the contract in view of the modification to the

scope originally agreed. However it shall be in the jurisdiction of ICS and its client to agree a suitable revision in the contract in writing affecting a revised contract for which suitable monetary / non-monetary compensation shall be agreed upon in writing by both parties.

2.5 The services of ICS shall be assumed to be complete with the preparation and submittal of the final reports or certificates as applicable, ICS shall hold a period of not more than 15 days for considering any amendment / modification in its submittal to re-review any error / omission / modification and beyond this period ICS holds the right to consider any further request on such reports.

2.6 Unless otherwise agreed by both parties in writing the start date shall be treated as the acceptance date of the contract by ICS in writing and any time if any mentioned shall be counter thereon.

2.7 The dates (completion /time period defined for the contract/works/job) as provided by client or ICS shall be indicative only and as such time shall not be the essence of such contracts.

2.8 In the contract at any point of time ICS shall never take the position of the Designer, Architect, Builder, Owner, operator, etc., and any such ICS decision or recommendation shall at no point of time any party shall be released of its obligations of any nature with respect to their part of the contract on the basis of ICS decision / recommendation report, and all such recommendations of ICS shall have to be dealt with the own professional judgements of the parties for its acceptance.
ICS at no point of time fills the role of the insurer or guarantor in respect of the adequacy, fitness for use of the items to which the ICS service relate.

2.9 ICS decisions are based on the documents, verification as provided by the client or its affiliates, ICS shall not be held responsible in the event of the decision being made on a supplied report by the client, and as such ICS shall not be responsible for the correctness of the reports being supplied by the client, although ICS shall use its best judgement in the verification of the same.

2.10 In case of Third Party Inspection (TPI) - In the event of Lots or Batches where the sampling is used ICS shall use its best judgement in the event of the batch size not being mentioned, however in any case the sampled quantity may / may not be a fair representation on the lot or batch,
ICS hold no responsibility to the correctness of the batch / lot upon the sampling ICS shall however recommend a more stringent plan be used for sampling in case of knowledge of past history, in any condition client shall make its own professional judgement in the acceptance of the lot upon ICS sampling report.

2.11 If ICS performance of its obligations under the Agreement is prevented or delayed by any act, omission, default or negligence of the Client, its agents, subcontractors, consultants or employees, ICS shall not be liable for any costs, charges or losses sustained or incurred by the Client arising directly or indirectly from such prevention or delay.

2.12 ICS has group companies who are in the field of calibration, testing, training, corrosion services, software services, hardware services, insurance verification, investigation, forensics, classification, medical tourism, and the domains may get added from time to time, supporting its endeavour to provide one stop solutions.
All this information is placed on the ICS website under group companies and is updated at regular intervals. It may so happen that the clients are in this activity and may ask ICS to perform verification services on the above activities or covering part of the above activities.
ICS has a risk analysis document and does its best to inculcate firewalls like no sharing of information, resources, personnel, information and other controls including separate maker checker systems in place between its group companies to avoid any COI issue.
ICS also shall not take any accreditation of services wholly covering the above in the scope of Verification, however it may happen that some part may be perceived to have COI issues for which ICS places all this in open domain and on this document to ensure that ICS shall not be held responsible for this COI that may be perceived to be present in certain cases.

3. CLIENT RESPONSIBILITY:

3.1 The client / client's vendor to provide ICS with all complete and accurate information, document including documents relating to complaints and corrective actions taken in accordance with the requirements of the quality system standards or other normative documents. It shall be normally the clients responsibility to make available all codes & standards preferably in soft against which ICS is to perform Conformity Assessment.

3.2 Client shall also include provision for examining documentation and records, and access to the relevant equipment and facilities, products, location(s), area(s), personnel, and client's subcontractors, as needed;

Note : Client shall inform ICS if any management system related information (such as management system records or information about design and effectiveness of controls) cannot be made available for review by the audit team because it contains confidential or sensitive information. ICS shall determine whether the management system can be adequately audited in the absence of such information. If ICS concludes that it is not possible to adequately audit the management system without reviewing the identified confidential or sensitive information, it shall advise the client that the certification audit cannot take place until appropriate access arrangements are granted.

3.3 The client / client's vendor shall also provide the facilities essential to enable ICS to perform certification, Inspection and related services under this agreement.

3.4 The client / client's vendor shall provide to ICS, its agents, affiliates and sub-contractors in an appropriate & timely manner and at no charge access to their premises / vendor premises, office accommodation, data and other facilities and personnel that may be required for the execution of the contract unless explicitly agreed to the same in writing and facility to ICS Personnel/Accreditation Body Personnel assessment teams to witness the Certification / Inspection /Survey audit team performing an audit / survey / inspection at site / to visit the client / client's vendor for validation of the certified system.

3.5 The client / client's vendor shall allow use of PPE and Safety Requirements needed by the ICS Auditors / Surveyors / Experts / Observers in performing / observing Audit / Survey / Inspection.

3.6 The client / client's vendor shall keep items/materials ready for Audit/ Survey/Inspection to be performed by ICS Auditors / Surveyors, also it shall be the client responsibility to ensure that all such items/materials/equipment shall be in good working order, usable condition and confirms to all relevant and applicable standard requirements suitable for use and it be maintained suitably as per documented procedures and instructions. The client / client's vendor shall be preferred that all calibrating and testing is done at ISO 17025 accredited laboratory. The client shall co-operate with ICS in all services relating to the contract.

The client / client's vendor shall be responsible –

a) to notify ICS or its affiliates, agents, sub-contractors any precautions or about the usage & handling of the product being under the gamut of the contract for Conformity Assessment.
b) Adopt all necessary measures to ensure safety and security working conditions on site during performance of services
c) Inform ICS or its affiliates, agents, sub-contractors of all health and safety rules and regulations and other security requirements as applicable at the client's / vendor's premises.
(d) provide the said items in a state of readiness for verification of Conformity Assessment.

3.7 The Client shall be liable to pay to ICS, on demand, all reasonable costs, charges or losses sustained or incurred by the ICS (including, without limitation, any direct, indirect or consequential losses, attorneys fees and expenses, loss of profit and loss of reputation, loss or damage to property and those arising from injury to or death of any person and loss of opportunity to deploy resources elsewhere) arising directly or indirectly from the Client's fraud, negligence, failure to perform or delay in the performance of any of its obligations under the Agreement, subject to the ICS confirming such costs, charges and losses to the Client in writing.

3.8 Report /Release Notes/Certificates that are issued to the clients are intended for the use of the client & the client shall obtain written permission before publication of any such document.

3.9 It shall be responsibility of client for exercising its own professional judgment against the recommendations made by ICS vide its reports, release notes certificates or other data under the said contract

3.10 The client shall not offer any gesture in kind or cash in the execution of the contract/assignment.

3.11 Client hereby agrees that it will at all times during the term of this agreement comply with all reasonable requirement necessary for the issuance of the Certificate of Compliance including (but without prejudice to generality there of) all statutes, rules, regulation issued by any statutory / Regulatory or other Competent authority all recommendation, Rules /Codes and similar matters issue by any authority pursuant to which Certificate of Compliance is issued or such other reasonable requirements of ICS as are necessary to enable the Certificate of Compliance to be issued and maintained in force in conformity with standards in force of high quality certification.

3.12 Client hereby agrees that, at any point of time, it shall not employ any member of ICS who has been deputed on his site or has provided any service / advise to the client for a minimum of two years from the last date of service provision / date of deputation or last date of the employee's service with ICS whichever is later. In such event ICS shall have the right to claim the fee equivalent to the opportunity loss of this said period against that person from the client.

3.13 In case of Third Party Assessment / Product Certification - (TPA/ CE) - The certified manufacturing facility and its processes always fulfils the certification requirements;

3.14 The liability on account of non-conforming processes/ products shall rest with the certified manufacturing facility.

3.15 In case of Third Party Assessment / Product Certification - (TPA/ CE) The client makes all necessary arrangements for the conduct of the initial and recertification onsite audit/evaluation, surveillance onsite audits/evaluations (announced and unannounced), onsite special/short notice audits/evaluations for the purpose of complaints investigation, etc.

3.16 In case of Third Party Assessment / Product Certification - (TPA/ CE) Keeps a record of all complaints made known to the client relating to the compliance with certification requirement and to make these records available to the ICS personnel and Accreditation Body Personnel for its verification.
The client shall also agree to take appropriate action with respect to such complaints and any deficiencies found in products/process in accordance with the requirements of the Scheme;

3.17 In case of Third Party Assessment / Product Certification - (TPA/ CE) The client shall inform the ICS, without delay, of matters that may affect its ability to conform to the certification requirements.

3.18 In case of Third Party Assessment / Product Certification - (TPA/ CE) The client shall agree for re-audit/evaluation by ICS as per the requirement of the certification scheme, in the event of changes significantly affecting its capability to comply with the requirements of the certification scheme.

3.19 In case of Third Party Assessment / Product Certification - (TPA/ CE) In the event of changes in the standards to which compliance of the organisation / manufacturing facility / site / unit is certified, The client

shall agree for re-evaluation by ICS, at extra cost as applicable depending upon the scope, sites and manpower of the certified organisation.

4. TECHNICAL DOCUMENTATION :

4.1 ICS holds the right to retain a copy of the client's Quality / Technical Documents essentially required for the certification, inspection, testing eg. System manual, Procedures and Technical specification, etc.

4.2 Unless agreed by both parties in writing, ICS at its sole discretion choose to retain, destroy or return to the client the samples, documents, reports or other info/items that it has acquired in the due course of the execution of the contract.

4.3 The protection of data under the data protection laws & regulation shall be the responsibility of both the parties.

5. FEES:

5.1 The fees quoted by ICS and as agreed by the client under this agreement for the services requested based on the assumption that the information supplied by the client was accurate and complete.

5.2 Any additional services supplied by ICS beyond the scope of work will be charged by ICS's prevailing rate.

5.3 ICS may charge additional for working at other than the normal working hour's / days.

Manday - One person working and / or travelling one normal working day. Minimum charge of 1 manday.

Normal working days & hours -
a) Mon-Fri but variable, based on local practice.
b) Variable. Combination of time spent working & travelling to/from the service location. Overtime will apply when working time alone exceeds 8 hours.

5.4 ICS may charge additional for providing services at a short notice at the client's request.
Overtime = Hours worked outside of normal working hours.

5.5 ICS will raise invoice on monthly basis and/or upon completion of each activity/work whichever comes first and as per this agreement.

5.6 The payment shall be made by the client within 15 days from the date of invoice and/or as stated in the invoice / as agreed in the Purchase Order with the client by cheque and/or to ICS's bank account directly.

5.7 For late payment 3% interest will be charged per month or part there of from due date accruing on a daily basis and being compounded monthly until payment is made, whether before or after any judgement; and ICS can suspend its services / certificate until full payment due is made by the client.

5.8 ICS shall have the right to suspend its services / certificate and make such info available publicly in the event the payments are not made within suitable period provided by ICS or as agreed

5.9 In case of non payment of the service to ICS, the provided report shall be treated as cancelled & null & void & its use for any kind of submission shall be treated as null & void.

5.10 In case of any Tax deduction by the client, the client shall ensure that the same has been deposited and TDS Certificate will be submitted to ICS within the defined time frame.

6. TRAVEL AND EXPENSE COSTS:

6.1 All ICS fees are exclusive of travel, subsistence (boarding & lodging) and other expenses which shall be reimbursed by the client at cost unless the contract overrules this.

6.2 Travel charge is required on the day before or the day after the service date. If there is some waiting time the day before or day after the service due date to the lack of transport resources.

7. TAXES :

The Fees and any additional charges are exclusive of all applicable taxes.

8. CANCELLATION / TERMINATION:

Both ICS and/or clients may terminate this agreement.

8.1 Client has right to cancel the Purchase Order giving 7 days written notice with reasons for termination / cancellation. The following conditions will be applicable in case of the cancellation of the purchase order for the Certification, Inspection, and Testing & Projects -

8.2a. ICS will charge and adjust the fees at pro-rata basis for the work completed by ICS in full and/or part until the date of the cancellation.

b. The effective date for the cancellation will be considered after one week for the date of the receipt of the cancellation date of the written letter.

8.3 In case of Third Party Assessment / Product Certification - (TPA / CE) Registration Fee is towards the Registration of the Organization registration with ICS and Accreditation Bodies and Notified Bodies towards application, administration, co-ordination and liasioning, etc during the Certification and Inspection activities. Therefore the Registration Fees received / to be received by ICS for the above mentioned purpose not refundable. If the client / organization decided to cancel the order at any stage of the Certification / Inspection and/or Project. ICS has right to adjust and forfeit the Registration Fees in full and no refund / adjustment will be given.

8.4 By notice :
Minimum 7 days notice shall be given by either party to the other.

8.5 By Default :
8.5.1 Immediately upon either ICS or client being notified by the other party of any material breach of this agreement;

8.5.2 If the client fails to pay an amount due under the agreement on the due date for payment and remains in default not less that fifteen days after being notified in writing of the breach;

8.5.3 If either party goes into liquidation or a recover or administrator is appointed for all or part of the undertaking there of.

8.5.4 If either party ceases to trade whether in whole or in part.

8.6 If the event of this agreement terminated whether by notice, default or otherwise

8.6.1 ICS reserves the right to cancel the certification and certificate of compliance / verification issued pursuant here to shall forthwith become invalid and the client shall cease to use the same and return to ICS all documentation, equipments of ICS and other matter's pursuant there to or bearing an indication of such Certification of Compliance / Verification. The client shall be responsible for safe keeping till that time.

8.6.2 The client shall in case of termination, reimburse ICS for all fees for man-hours consumed and other cost incurred upto the date of termination. ICS shall receive a termination fees, which is to be negotiated in addition to amount due for the work performed. In no event shall such termination fees exceed 10% of the value of this agreement. All reimbursable are due at the end of 15 days period.

9. LIABILITY:

ICS, its subsidiaries, bodies, directors, employees and agents shall have no liability for any loss, damage or expense allegedly caused or induced by their mistake or negligence, breach or warranty, or any other act, omission or error by them, including gross negligence or wilful misconduct by any such person with the exception of gross negligence or wilful misconduct by the governing bodies or senior executive officers of ICS. This applies regardless of whether the loss, damage or expense has affected anyone with whom ICS has a contract or a third party who has acted or relied on decisions made of information given by or on behalf of ICS. However, if any person uses the services of ICS or its subsidiaries or relies on any decision made or information given by or on behalf of them and in consequence suffers a loss, damage or expense provided to be due to their negligence, omission or
default, then ICS will pay by way of compensation to such person a sum representing his proved loss. In the event ICS or its subsidiaries may be held liable in accordance with the sections above, the amount of compensation shall under no circumstance exceed the amount of fee, if any charged for that particular service, decision , advice or information. Under no circumstances, whatsoever shall the individual or individuals who have personally caused the loss, damage or expense be held liable. In the event that any provision in this section shall be invalid under the law of any jurisdiction, the validity of the remaining provisions shall not in any way be effected. In the event that no fee is charged or no service is rendered then no compensation shall apply.

10. INDEMNITY:

10.1 The Client shall fully and effectually, indemnify and hold ICS, subsidiaries, bodies its directors, officers, employees, authorized representatives and subcontractor harmless from and against

a) any loss, claims, liabilities, demands, proceedings, causes of actions, costs and expenses (including legal fees as incurred (arising out of any claims and course of actions.

b) Injury to or death of the employees or representative of the client or its subcontractor.

c) Loss or any damage to the property of the client, the employees, representatives or its subcontractor.

d) Any or all fines, claims liabilities and damages resulting from any breach or alleged breach of law by the client or its employees or subcontractor arising or relative to the performance of the work whether or not contributed to by the negligence of ICS ,its employees, representative or subcontractors.

10.2 ICS shall indemnify and hold, its employees, representatives and subcontractor harmless from against and loss or liability arising out of any claim or course of action for -

a) Injury to or death of the employees or representatives of ICS or its Sub-contractor.

b) Loss or damage to the property of ICS, its employees, representatives or subcontractor.

c) Any or all fines, claims, liabilities and damage resulting from any breach or alleged breach of law by ICS. Its employees or subcontractors arising out of or relating to the performance of the work whether or not contributed to by the negligence of the client, its employees, representative.

10.5.4 The Client and ICS each undertake to indemnify each other any and loss, injury or damage caused to third parties and third party property through its own personnel negligence or wilful misconduct provided that such liabilities arise out of this agreement.

10.6 Client shall indemnify from and hold ICS, its employees, representatives and subcontractor harmless against all costs, claims, action and demands and course of action for.

10.6.1 The Conformity Assessment and other related services provided by ICS save to the extent only that such claims arise from the negligence on the part of ICS its employee's subcontractors or agents.

10.6.2 The use and /or misuse of the Certification/ Certificate/ Reports/ License / Mark of conformity provided by ICS in accordance with this agreement.

10.6.3 Any breach of this agreement.

11. INSURANCE:
11.1 The Client and ICS each agree to carry out general liability insurance in respect of any sum the client or ICS may be liable to pay according to the condition out line in the fees cost and liability articles 5, 6 and 9 of this agreement and/or according to the governing law .The client and ICS, when required, will produce to each other current insurance document.

11.2 The client and ICS agree to carry out a general third party liability insurance.

11.3 The client and ICS agree that each party maintain, for the agreement period, accident insurance for its own personal, their representatives and subcontractor according to the prevailing laws.

11.4 The Client and ICS agree that each party maintain, for the agreement period, liability insurance for their own representative and subcontractor their materials and equipment.

12. FORCE MAJEURE:

Delay or failure of performance of either part here to shall not constitute a default hereunder or give rise delays or failure is caused by an act of war, natural disaster, fire, explosive, labour dispute or any other event beyond the control of the party affected and which, by the exercise or reasonable diligence said party is unable to prevent .The party affected shall notify the other party writing of the cause and expected duration immediately after the occurrence of any such event.

13. LAW :

The agreement is governed by the Laws of the Indian Union and the parties submit to the jurisdiction of the High Court of Justice of Mumbai in the state of Maharashtra and all notices and proceedings served will be deemed to duly served if sent by prepaid registered mail to the address of the parties as here in above appearing or as may be subsequently notified by the order.

14. ARBITRATION:

The Client and ICS agree that any dispute arising in connection with the agreement will be resolved between both the parties .If not settled through private negotiations, if shall be finally settled by arbitration at Mumbai, Maharashtra in India to the Indian Arbitration law.

15. LANGUAGE :

English language shall be used for the official correspondences between the parties, its employees' representatives and subcontractor.

16 PROPRIETARY RIGHT :

16.1 All proprietary rights in respect of documents, data and computer programme that ICS shall prepare or furnish under the agreement, shall become property of the ICS unless otherwise specified.

16.2 The proprietary rights of documents, procedures, manuals, records furnished by Client for satisfactorily conducting Inspection/Audit shall remain with the client. Any invention, whether patentable or not, developed by ICS in the course of the work shall become the property of ICS.

16.3 The client shall have the right to use such results and invention for its own purpose and in performing its own business, but may not sell or transfer such result and inventions to any third party.

16.4 The client and ICS may specifically agree in writing that work shall be regarded as a development contract aiming of developing a specified technical method or invention. In such case the resulting method or invention shall be regarded as the property of the client. However; if such method or invention shall

have market value substantially, in excess of ICS 's remuneration in respect of the work, ICS shall entitled to a fair share of future income from such method or invention.

17 NORMAL WORKING HOURS:
Normal working hours per day is eight for onshore and twelve for offshore with 24 normal working days per month with second and fourth Saturday and Sunday as weekly off unless otherwise specified and/or as agreed in the agreement. ICS will charge overtime at the rate of 1.5 time's normal man hour / manday rate working on weekly off, public holidays and working beyond normal working on hours, for activities/services other than Certification of Management System Services

18 VALIDITY:
ICS quotation is valid for a period of 30 days unless otherwise specified in the quotation. ICS fees is valid for a period of one year after acceptance of quotation and there after subject to revision on 1st April each year unless otherwise specified in the agreement.

19. CHANGES:

The Terms and condition may be changed by a written mutual agreement between the parties.

20. ENTITY OF AGREEMENT:

General terms and conditions is always part of the agreement between the client and ICS unless otherwise specifically agreed by ICS to ignore it.

21. TRANSFER OF CLIENTS :
Transfer of Clients from one Certification Body to Other Certification Body as per documented procedure under International Accreditation Forum (IAF)Agreement.

22. CONFIDENTIALITY :
22.1 ICS agrees to keep all the information received in form of procedures, manuals, documents, records at the time of audit / inspection and after completion of audit / inspection strictly confidential.

22.2 ICS may put the general information of the client in the public domain such as the client's contact details, scope for which the client is certified, validity status, etc.

22.3 In case the client defaults in payment of its fees or fail to comply or take action against the corrective action requests made by ICS with respect to the requirements as laid down by ICS or as required by the national, international standards, statutory and regulatory requirements, accreditation body's requirements, ICS holds the right to display such details in the public domain.

22.4 Both ICS & client shall not disclose or use any of the confidential knowledge that it may or acquires in due course of the contract/agreement without the prior written conformity & consent.

22.5 Confidentiality shall not apply to:-
a) Info already in public domain.
b) Info received from a third party whose possession is lawful and who is under no obligation not to disclose; or
c) Info / data / software that is developed by ICS obviously without any use of client data in it
d) Is required to be disclosed in order to comply with the requirements of any law, rule or regulation of any governmental or regulatory body having jurisdiction over the services or the relevant party, or of any relevant stock exchange or to any party under RTI
e) Was in the possession of the relevant party prior to the effective date and which was not subject to any obligation of confidentiality owed to the other party; or

22.6 To the extent as may be required by Law. Govt or other relevant authorities or as per the acts, ICS holds the right to disclose any info/item to the interested parties without informing the client.

22.7 Information obtained about the client from other sources than the client such as regulators, complainants, etc. shall be treated as confidential.