

not requested an extension of time within which to file any Tax Return which has not since been filed.

(b) Each of the Sellers and the Purchased Subsidiaries has disclosed on its federal income Tax Returns all positions taken therein that could give rise to a substantial understatement of federal income Tax within the meaning of Code Section 6662. None of the Sellers nor the Purchased Subsidiaries have entered into any "listed transactions" as defined in Section 1.6011-4(b)(2) of the Treasury Regulations, and Sellers and the Purchased Subsidiaries have properly disclosed all reportable transactions as required by Section 1.6011-4 of the Treasury Regulations, including filing Form 8886 with Tax Returns and with the Office of Tax Shelter Analysis.

(c) Sellers and the Purchased Subsidiaries do not and will not have additional Liability for Taxes with respect to any Tax Return which was required by applicable Laws to be filed on or before the Closing Date.

(d) All Taxes that each Seller or Purchased Subsidiary is required by Law to withhold or collect, including sales and use Taxes and amounts required to be withheld or collected in connection with any amount paid or owing to any employee, independent contractor, creditor, shareholder, or other Person, have been duly withheld or collected. To the extent required by applicable Law, all such amounts have been paid over to the proper Governmental Authority or, to the extent not yet due and payable, are held in separate bank accounts for such purpose.

(e) No federal, state, local or foreign audits or other Proceedings are pending or being conducted, nor has any Seller or Purchased Subsidiary received any (i) notice from any Governmental Authority requesting information related to Tax matters or that any such audit or other Proceeding is pending, threatened or contemplated or (ii) notice of deficiency or proposed adjustment for any amount of Tax proposed, asserted or assessed by any Governmental Authority against any Seller or Purchased Subsidiary with respect to any Taxes due from or with respect to any Seller or Purchased Subsidiary or any Tax Return filed by or with respect to any Seller or Purchased Subsidiary. Sellers and the Purchased Subsidiaries have not granted or been requested to grant any waiver of any statutes of limitations applicable to any claim for Taxes or with respect to any Tax assessment or deficiency.

(f) All Tax deficiencies that have been claimed, proposed or asserted against any Seller or Purchased Subsidiary have been fully paid or finally settled, and no issue has been raised in any examination which, by application of similar principles, could be expected to result in the proposal or assertion of a Tax deficiency for any other year not so examined.

(g) None of the Sellers or the Purchased Subsidiaries has engaged in a "reportable transaction" within the meaning of Section 6707A(c)(1) of the Code.

(h) Each of the Sellers and the Purchased Subsidiaries has either (i) filed or caused to be filed with the appropriate governmental entity all unclaimed property reports required to be filed and has remitted to the appropriate governmental entity all unclaimed property required to be remitted, or (ii) delivered or paid all unclaimed property to its original or

proper recipient. There is no property or obligation of Sellers or any of the Purchased Subsidiaries including but not limited to uncashed checks to vendors, customers, or employees, non-refunded overpayments, or unclaimed subscription balances, that is escheatable to any State or municipality under any applicable escheatment laws as of the date hereof or that may at any time after the date hereof become escheatable to any State or municipality under any applicable escheatment laws.

(i) Neither Sellers nor any of the Purchased Subsidiaries will be required to include any item of income in, or exclude any item of deduction from, taxable income for any taxable period (or portion thereof) ending after the Closing Date as a result of any (i) change in method of accounting for a taxable period ending on or prior to the Closing Date; (ii) "closing agreement" as described in Section 7121 of the Code (or any corresponding or similar provision of state, local or foreign income Tax law) executed on or prior to the Closing Date; (iii) intercompany transaction or excess loss account described in Treasury Regulations under Code Section 1502 (or any corresponding or similar provision of state, local or foreign income Tax law); (iv) installment sale or open transaction disposition made on or prior to the Closing Date; or (v) prepaid amount received on or prior to the Closing Date.

(j) The unpaid Taxes of Sellers and the Purchased Subsidiaries (i) do not, in the aggregate, exceed the amount of the current liability accruals for Taxes (excluding reserves for deferred Taxes) set forth or included in Sellers' or the Purchased Subsidiaries' most recent balance sheet and (ii) do not exceed, in the aggregate, the amount of current liability accruals for Taxes (excluding reserves for deferred Taxes) set forth or included in Sellers' or Purchased Subsidiaries' most recent balance sheet as adjusted for the passage of time through the Closing Date in accordance with the past custom and practice of Sellers and the Purchased Subsidiaries in filing their Tax Returns. Since the date of the most recent balance sheet, neither Sellers nor any of the Purchased Subsidiaries has incurred any liability for Taxes arising from extraordinary gains or losses, as that term is used in GAAP, outside the ordinary course of business consistent with past custom and practice.

(k) None of the Sellers or the Purchased Subsidiaries is a party to or bound by any Tax sharing agreement, Tax indemnity obligation or similar Contract or practice with respect to Taxes (including any advance pricing agreement, closing agreement or other Contract relating to Taxes with any Governmental Authority).

(l) None of the Sellers or the Purchased Subsidiaries is or has been a member of an affiliated group within the meaning of Section 1504(a) of the Code (or any similar group defined under a similar provision of foreign, state or local Law), other than a group of which a Seller is the common parent, and none of the Sellers or the Purchased Subsidiaries has any Liability for Taxes of any other Person under Section 1.1502-6 of the Treasury Regulations (or any similar provision of foreign, state or local Law), as a transferee or successor, by Contract or otherwise.

(m) None of the Sellers or the Purchased Subsidiaries is or has been a United States real property holding corporation (as defined in Section 897(c)(2) of the Code) during the applicable period specified in Section 897(c)(1)(A)(ii) of the Code.

(n) None of the Sellers or the Purchased Subsidiaries, has participated in a transaction described in section 355 of the Code for the two-year period ended on the Closing Date.

(o) There are no Encumbrances upon any properties or assets of Sellers or any of the Purchased Subsidiaries arising from any failure or alleged failure to pay any Tax.

(p) None of the Sellers or the Purchased Subsidiaries will be required to make any payments of any nature whatsoever to any person on account of such person's having liability for amounts payable under Section 409A of the Code. There is no contract, agreement, plan or arrangement covering any person that, individually or collectively, will result in payments that will be subject to the rules of Section 409A(a)(1) of the Code (pertaining to deferred compensation arrangements).

(q) Each of the Sellers and the Purchased Subsidiaries is in compliance with the requirements of Section 482 of the Code and the Treasury Regulations thereunder as they apply to transfer pricing between controlled entities including the contemporaneous documentation requirements regarding transfer pricing policies.

(r) Each of the Sellers represents that it is not a "foreign person" within the meaning of Section 1445 of the Code.

(s) Each of the Sellers and the Purchased Subsidiaries has filed all reports and has created and/or retained all records required under Code Section 6038A with respect to its ownership by and transactions with related parties. Each related foreign person required to maintain records under Code Section 6038A with respect to transactions between Sellers or any of their subsidiaries and the related foreign person has maintained such records. All documents that are required to be created and/or preserved by the related foreign person with respect to transactions with Sellers or any of their subsidiaries are either maintained in the United States, or either Sellers or any of their subsidiaries is exempt from the record maintenance requirements of Code Section 6038A with respect to such transactions under Treasury Regulation Section 1.6038A-1. Neither Sellers nor any of the Purchased Subsidiaries is a party to any record maintenance agreement with the Internal Revenue Service with respect to Code Section 6038A. Each related foreign person that has engaged in transactions with Sellers or their subsidiaries has authorized either Sellers or any of their subsidiaries to act as its limited agent solely for purposes of Code Sections 7602, 7603, and 7604 with respect to any request by the Internal Revenue Service to examine records or produce testimony related to any transaction with Sellers or any of their subsidiaries, and each such authorization remains in full force and effect.

(t) The Seller is considered to own substantially all of the economic benefits and burdens associated with the Purchased Assets for U.S. federal income tax purposes.

5.12. Employee Benefit Plans.

(a) Schedule 5.12 lists all Employee Plans, whether written or oral. Each Employee Plan has been maintained, funded and administered in accordance with its terms and all provisions of applicable Laws in all material respects.

(b) All required contributions to, and premium payments on account of, each Employee Plan have been made on a timely basis.

(c) With respect to each Employee Plan intended to qualify under Section 401(a) of the Code, (i) a favorable determination letter has been issued by the IRS with respect to the qualification of such Employee Plan and none of the Sellers nor their Subsidiaries are aware of any material facts or circumstances that could adversely affect the qualification of such Employee Plan, (ii) there have been no prohibited transactions (within the meaning of Section 406 of ERISA or Section 4975 of the Code) for which no exemption has been complied with under Section 408 of ERISA or Section 4975 of the Code, and (iii) none of the Employee Plans is a "defined benefit plan" within the meaning of ERISA Section 3(35) or subject to title IV of ERISA or the "minimum funding standards" of Section 412 of the Code. None of the Sellers or their Subsidiaries maintains, sponsors, contributes to or has any obligation to contribute to or has any current or potential Liability under any multi-employer plan (as defined in Section 3(37) of ERISA), including any current or potential liability on account of a "partial withdrawal" or a "complete withdrawal" (within the meaning of Section 4205 and 4203, respectively, of ERISA) or pursuant to Section 4204 of ERISA; no assets of Sellers or any of their Subsidiaries is subject to any lien under ERISA or the Code.

(d) With respect to any Employee Plans which are "group health plans" under Section 4980B of the Code or ERISA Sections 601-607, as amended by the American Recovery and Reinvestment Act of 2009, and all regulations related thereto ("COBRA"), there has been timely compliance with all material requirements imposed by COBRA and neither Sellers nor their Subsidiaries have any knowledge of any Liability that could be expected to be incurred arising therefrom. Except as required by COBRA, no Employee Plan provides benefits or coverage in the nature of health, life or disability insurance following retirement or other termination of employment.

(e) Schedule 5.12(e) contains a complete and correct list of each Employee Plan which is maintained on behalf of current or former employees of any of the Sellers or Subsidiaries located outside of the United States (each, a "Foreign Plan"). The Foreign Plans have been registered, maintained, funded and administered in compliance with their terms and their requirements of all applicable laws, and no Foreign Plan has any unfunded or underfunded liabilities.

(f) There is no pending or threatened, Action relating to any Employee Plan, including any Foreign Plan, other than routine claims in the ordinary course of business for benefits provided by the Employee Plans. No Employee Plan is or, within the last six years, has been the subject of an examination or audit by a Governmental Authority, is the subject of an application for filing under or, is a participant in, a government sponsored amnesty, voluntary compliance, self correction or similar program.

5.13. Environmental Matters.

(a) The Sellers and each of its Subsidiaries have at all times operated in compliance in all material respects with all applicable Environmental Laws. There are no Environmental Claims pending or threatened against them. Neither Seller nor any of its

Subsidiaries has received any written notice from a Governmental Authority or any other Person alleging that it is not in compliance, in any material respect, with applicable Environmental Laws.

(b) There has been no disposal, spill, discharge or release of any Hazardous Substance on, at, or under any property presently or formerly owned, leased or operated by any of the Sellers or any of its Subsidiaries, any former Subsidiary or any respective predecessors in interest or at any other location that could reasonably be expected to result, either individually or in the aggregate, in material costs to any Seller or any of its Subsidiaries.

(c) The Sellers have provided to Purchaser all records, including but not limited to, all assessments, reports, studies, analyses, audits, tests and data available to Sellers concerning the existence of Hazardous Substances or any other environmental concern at properties, assets or facilities currently or formerly owned, operated or leased by Sellers or any of its Subsidiaries, any former Subsidiary or respective predecessors in interest, or concerning compliance by such entities with, or liability under, any Environmental Laws.

5.14. Contracts.

(a) Sellers' Contractual Obligations (in addition to this Agreement) and Purchased Subsidiaries' Contractual Obligations are as disclosed on Schedule 5.14(a) with respect to the Business, and are as disclosed on Schedule 5.14 (b) with respect to the Mobility Products. Except as set forth on Schedule 5.14(a) and Schedule 5.14(b), no Seller or Purchased Subsidiary is a party or bound by, whether written or oral, any Contract or agreement of any form material to the Purchased Assets, whether or not entered into in the ordinary course of business, including any Contract involving any Intellectual Property (other than licenses for commercially available off-the-shelf with a replacement cost and/or annual license fee of less than \$10,000) (each a "Material Contract").

(b) Except as disclosed on Schedule 5.14(a) or Schedule 5.14(b), (i) no Material Contract has been breached or canceled by the other party, (ii) except for defaults that will be cured by Sellers or Purchased Subsidiaries pursuant to the Assumption and Assignment Order or arising solely as a consequent of the commencement of the Chapter 11 Cases, neither any Seller or Purchased Subsidiary nor any other party thereto is in default or breach in any material respect under the terms of any Material Contract and no event or circumstance has occurred that, with notice or lapse of time or both, would constitute a default or breach thereunder, (iii) no Seller or Purchased Subsidiary has assigned, delegated or otherwise transferred to any Person any of its rights, title or interest under any Material Contract, and (iv) each Material Contract is a legal, valid, binding, enforceable and in full force and effect and, subject to the terms of this Agreement, will continue as such following the consummation of the transactions contemplated hereby.

(c) Sellers have provided Purchaser with, or made available to Purchaser, a true and correct copy of all Material Contracts, in each case together with all amendments, waivers or other changes thereto (all of which are disclosed on Schedule 5.14(a) and Schedule 5.14(b)). Schedule 5.14(a) and Schedule 5.14(b) contain an accurate and complete summary of all material terms of any oral contracts referred to therein.

5.15. Customer and Suppliers. Schedule 5.15 sets forth the complete and accurate list of (a) the 25 largest customers of Sellers (measured by aggregate billings) during (i) the fiscal year ended on the Most Recent Balance Sheet Date and (ii) the most recently ended fiscal quarter prior to the date hereof, indicating the amount of the existing Contractual Obligations for each such customer, and (b) the 25 largest suppliers of materials, products or services to Sellers (measured by the aggregate amount purchased by Sellers) during (i) the fiscal year ended on the Most Recent Balance Sheet Date and (ii) the most recently ended fiscal quarter prior to the date hereof, indicating the amount of the Contractual Obligations for each such supplier.

5.16. Employees. Except as disclosed on Schedule 5.16, none of the Sellers or any of their Subsidiaries employees is represented for purposes of collective bargaining by any labor organization, and there are no labor unions attempting to represent the employees of Sellers or their Subsidiaries. Neither Sellers nor any of their Subsidiaries has engaged in any unfair labor practices and there are no unfair labor practice charges or complaints pending against Sellers before any Governmental Authority. For the past five years, there has been no organized labor strike, dispute, slow down or work stoppage, and no such labor strike, dispute, slow down or work stoppage has been threatened. The Sellers and their Subsidiaries are in compliance in all material respects with all Laws concerning employment, wages and labor, including, without limitation, provisions thereof relating to equal opportunity, hours of work, immigration and collective bargaining, and occupational health and safety. Except as disclosed on Schedule 5.16, there is no Action or investigation or inquiry pending or threatened between the Company or any of its Subsidiaries, between Sellers or any of their Subsidiaries and any of their respective employees, former employees, agents or any association or group of any its employees concerning employment, employment discrimination, wages or any other employment related dispute. Sellers and their Subsidiaries have correctly classified those individuals performing services for Sellers or any of their Subsidiaries as common law employees, leased employees, independent contractors or agents of the Company or their Subsidiaries.

5.17. Litigation; Government Orders. Except as set forth on Schedule 5.17, there is no Action to which any Seller or Purchased Subsidiary is a party (either as plaintiff or defendant or otherwise) or to which the Purchased Assets or the Business are subject that is pending, or threatened, which affects any Seller or Purchased Subsidiary or its ownership of, or interest in, any Purchased Asset or the use or exercise by any Seller or Purchased Subsidiary of any Purchased Asset or the Business. Except as disclosed on Schedule 5.17, no Government Order has been issued that is applicable to, or otherwise causes a Material Adverse Effect to, any Seller or Purchased Subsidiary or the Purchased Assets or the Business.

5.18. Product Warranties; Liability.

(a) Except as disclosed in Schedule 5.18, each Product is, and at all times has been, (a) in substantial compliance with all applicable Legal Requirements, (b) fit for the ordinary purposes for which it is intended to be used and (c) in substantial conformity with any and all Contractual Obligations express and implied warranties, promises and affirmations of fact made by Sellers or Purchased Subsidiaries.

(b) Except as disclosed in Schedule 5.18, no Product is subject to any material guaranty, warranty, or other indemnity beyond the applicable standard terms and conditions of

sale, lease or license. Schedule 5.18 includes a summary of the standard terms and conditions of sale, lease or license for Sellers (including applicable guaranty, warranty, and indemnity provisions).

5.19. Insurance. Schedule 5.19 sets forth a list of insurance policies, including policies by which Sellers and Purchased Subsidiaries, or any of their Assets, employees, officers or directors or the Business has been insured since January 1, 2002 and, with respect to such insurance policies under which Sellers and Purchased Subsidiaries, or any of their Assets, employees, officers or directors of the Business is currently insured. Schedule 5.19 includes for each insurance policy the type of policy, form of coverage, policy number and name of insurer and expiration date. Sellers have delivered to Purchaser true, accurate and complete copies of all such insurance policies, in each case as amended or otherwise modified and currently in effect. Schedule 5.19 describes (a) any self-insurance arrangements affecting Sellers and Purchased Subsidiaries, and (b) any outstanding claims made under any such insurance policies.

5.20. No Brokers. No Seller has any Liability of any kind to, or is subject to any claim of, any broker, finder or agent in connection with the transactions contemplated hereby other than those which will be borne by Sellers.

5.21. Conflicts.

(a) None of the execution and delivery by any Seller of this Agreement or the Seller Documents, the consummation of the transactions contemplated hereby or thereby, or compliance by any Seller with any of the provisions hereof or thereof will conflict with, or result in any violation of or default (with or without notice or lapse of time, or both) under, or give rise to a right of termination or cancellation under any provision of (i) any Seller's or Purchased Subsidiary's Organizational Documents, (ii) any Contract or Permit to which a Seller or a Purchased Subsidiary is a party or by which a Seller or a Purchased Subsidiary or its properties are bound or (iii) any applicable Law.

(b) None of the execution and delivery by any Purchased Subsidiary of the Purchased Subsidiary Documents, the consummation of the transactions contemplated thereby, or compliance by any Purchased Subsidiary with any of the provisions thereof will conflict with, or result in any violation of or default (with or without notice or lapse of time, or both) under, or give rise to a right of termination or cancellation under any provision of (i) any Purchased Subsidiary's Organizational Documents, (ii) any Contract or Permit to which a Purchased Subsidiary is a party or by which a Purchased Subsidiary or its properties are bound or (iii) any applicable Law.

5.22. Business and Assets of Purchased Subsidiaries. The sole business of each Purchased Subsidiary from its date of formation has been as set forth on Schedule 5.23, and no Purchased Subsidiary has conducted or operated any other business, operations or enterprise. The only assets and properties owned, held or used by the Purchased Subsidiaries are those fixed assets set forth on Schedule 5.22, the Real Property set forth on Schedule 5.7, and the Contractual Obligations set forth on Schedules 5.14(a) and 5.14(b). None of the Purchased Subsidiaries owns any Registered Intellectual Property or Company Owned Technology, and

none of the Company Technology is obtained or used by any of the Sellers from or through any Purchased Subsidiary.

5.23. SEC Filings. SCO Group has timely filed with the SEC all forms, reports and documents required to be filed by SCO Group since January 1, 2007 under the Exchange Act, including, without limitation, (i) all Annual Reports on Form 10-K, (ii) all Quarterly Reports on Form 10-Q, and (iii) all Current Reports on Form 8-K (collectively, the "SEC Reports"), all of which were prepared in compliance in all material respects with the applicable requirements of the Exchange Act. As of their respective dates, the SEC Reports (A) complied in all material respects with the applicable requirements of the Securities Act of 1933, as amended, the Exchange Act, and any applicable state securities and blue sky laws, and (B) did not contain any untrue statement of a material fact or omit to state a material fact required to be stated therein or necessary to make the statements made therein, in the light of the circumstances under which they were made, not misleading. Each of the consolidated statements of net assets in liquidation and changes in net assets in liquidation and each of the consolidated statements of operations, cash flows and stockholders' equity included in or incorporated by reference into the SEC Reports (including any related notes and sections) fairly presents the results of operations, cash flows and stockholders' equity, as the case may be, of SCO Group and its consolidated subsidiaries for the periods set forth therein (subject, in the case of unaudited statements, to normal year end audit adjustments which would not be material in amount or effect), in each case in accordance with GAAP consistently applied during the periods involved, except as may be noted therein and except, in the case of the unaudited statements, as permitted by Form 10-Q pursuant to Section 13 or 15(d) of the Exchange Act.

5.24. Full Disclosure. No representation or warranty by any Seller contained in this Agreement (including any Schedule or Exhibit) and no information contained in any other instrument furnished or to be furnished to Purchaser pursuant hereto or in connection with the transaction contemplated hereby contains or will contain any untrue statement of a material fact or omits or will omit to state a material fact necessary in order to make the statement contained herein or therein not misleading.

ARTICLE VI

REPRESENTATIONS AND WARRANTIES OF PURCHASER

Purchaser hereby represents and warrants to Sellers that:

6.1. Organization and Good Standing. Purchaser is a corporation duly organized, validly existing and in good standing under the laws of the State of Delaware and has all requisite corporate power and authority to own, lease and operate its properties, to carry on its business as currently conducted and contemplated to be conducted and to perform its obligations under this Agreement and the Purchaser Documents.

6.2. Authorization of Agreement. Purchaser has full corporate power and authority to execute and deliver this Agreement and each other agreement, document, instrument or certificate to be executed by Purchaser in connection with the consummation of the transactions contemplated by this Agreement (the "Purchaser Documents"), to perform its obligations

hereunder and thereunder and to consummate the transactions contemplated hereby and thereby. The execution and delivery by Purchaser of this Agreement and the Purchaser Documents and the consummation of the transactions contemplated hereby and thereby have been duly authorized by all requisite corporate action on behalf of Purchaser. This Agreement has been, and each Purchaser Document will be at or prior to the Closing, duly executed and delivered by Purchaser and (assuming the due authorization, execution and delivery by the other parties hereto and thereto) this Agreement constitutes, and each Purchaser Document when so executed and delivered will constitute, the legal, valid and binding obligations of Purchaser, enforceable against Purchaser in accordance with their respective terms.

6.3. Conflicts; Consents of Third Parties.

(a) None of the execution and delivery by Purchaser of this Agreement or the Purchaser Documents, the consummation of the transactions contemplated hereby or thereby, or compliance by Purchaser with any of the provisions hereof or thereof will conflict with, or result in any violation of or default (with or without notice or lapse of time, or both) under, or give rise to a right of termination or cancellation under any provision of (i) Purchaser's Organizational Documents, (ii) any Contract or Permit to which Purchaser is a party or by which Purchaser or its properties are bound or (iii) any applicable Law.

(b) Except for the entry of the Sale Order and the Assumption and Assignment Order, and the approval of the United States Government's Committee on Foreign Investment in the United States and any approvals in the form of novation agreements, as described in United States Federal Acquisition Regulation Part 42.12, issued by the United States Government in its contracting capacity, no consent, waiver, approval, Order, Permit or authorization of, or declaration or filing with, or notification to, any Person or Governmental Authority is required on the part of Purchaser in connection with the execution and delivery of this Agreement or the Purchaser Documents, the compliance by Purchaser with any of the provisions hereof or thereof, the consummation of the transactions contemplated hereby without any material delay, the performance by Purchaser of its obligations hereunder, or the taking by Purchaser of any other action contemplated hereby.

6.4. Litigation. There are no Actions pending or, to the knowledge of Purchaser, threatened against Purchaser, or to which Purchaser is otherwise a party before any Governmental Authority, which, if adversely determined, would reasonably be expected to have a Purchaser Material Adverse Effect. For the purposes of this Agreement, "Purchaser Material Adverse Effect" means a material adverse effect on the ability of Purchaser to (i) consummate the transactions contemplated hereby or by the Purchaser Documents without any material delay or (ii) perform its obligations under this Agreement or the Purchaser Documents. Purchaser is not subject to any Order of any Governmental Authority except to the extent the same would not reasonably be expected to have a Purchaser Material Adverse Effect.

6.5. No Brokers. Purchaser has no Liability to any broker, finder or agent in connection with the transactions contemplated hereby other than those which will be borne by Purchaser.

6.6. Financial Capability. Purchaser (i) has or will have on or prior to the date of the Sale Hearing sufficient funds available to pay the Purchase Price subject to the terms of Article III and any expenses incurred by Purchaser in connection with the transactions contemplated by this Agreement, (ii) has or will have on or prior to the date of the Sale Hearing the resources and capabilities (financial or otherwise) to perform its obligations hereunder, and (iii) has not incurred any obligation, commitment, restriction or Liability of any kind, that would impair or adversely affect such resources and capabilities or could reasonable be expected to have a Purchaser Material Adverse Effect.

6.7. Adequate Assurances Regarding Executory Contracts. Purchaser is and will be capable of satisfying the conditions and requirements contained in Section 365(b)(1)(C) and 365(f) of the Bankruptcy Code, the Sale Order, this Agreement and the other Seller Documents with respect to the Assumed Executory Contracts.

6.8. Purchaser Investors and Affiliates. Neither (a) Purchaser or any of its managers, nor (b) to Purchaser's knowledge, any of its stockholders, other investors, lenders, or any Affiliate thereof, is, or will be at Closing (i) IBM, Novell, Red Hat or AutoZone, or (ii) any third party known to Purchaser to be an Affiliate of IBM, Novell, Red Hat or AutoZone.

ARTICLE VII

BANKRUPTCY COURT MATTERS

7.1. Bankruptcy Actions.

(a) As soon as practicable after the date hereof (and in no event later than 5:00 p.m. (Eastern Daylight Time) on the fifth business day after the date hereof) Sellers shall file a motion in form and substance acceptable to Purchaser (the "Sale Motion") with the Bankruptcy Court seeking, among other things, entry of the Sale Order.

(b) Contemporaneous with filing the Sale Motion, Sellers shall (i) provide, in form and substance acceptable to Purchaser, notice of the hearing on the Sale Motion to all parties to the Assumed Contracts, all taxing, environmental and other governmental authorities and agencies in each jurisdiction applicable to Sellers, all Persons asserting liens on the Purchased Assets, and to all other parties entitled to receiver notice under the Bankruptcy Code, the Rules and applicable local bankruptcy rules, and (ii) file a motion in form and substance acceptable to Purchaser seeking entry of the Assumption and Assignment Order.

(c) Sellers and Purchaser shall take all necessary actions to have included in the Assumption and Assignment Order an authorization for Sellers to assume the Assumed Executory Contracts and assign to Purchaser all Assumed Executory Contracts. Sellers shall, at Purchaser's written direction (i) any time prior to the eleventh (11th) day prior to the Sale Hearing, add any Contracts to Exhibit A to this Agreement or (ii) at any time prior to the Sale Hearing, remove Assumed Executory Contracts from such Exhibit A.

(d) Sellers shall, at or prior to the Closing, pay all Cure Amounts so that the Assumed Executory Contracts may be assumed by Sellers and assigned to Purchaser in accordance with the section 365 of the Bankruptcy Code. Purchaser shall be exclusively

responsible for any Assumed Liabilities under all such Assumed Executory Contracts, after Sellers' payment of all applicable Cure Amounts.

(e) Prior to filing with the Bankruptcy Court, Sellers shall provide Purchaser with a reasonable opportunity to comment on all pleadings filed by Sellers with the Bankruptcy Court in connection with the Sale Motion and any other pleadings associated with this Agreement and the transactions contemplated hereby or any other transaction(s) associated with the Purchased Assets, and each pleading shall be acceptable to Purchaser.

(f) After the Closing, with respect to any Contract to which any Seller is a party which is not an Assumed Executory Contract, and to the extent such Contract has not been rejected by Sellers pursuant to Section 365 of the Bankruptcy Code, upon written notice(s) from the Purchaser, as soon as practicable, Sellers shall take all actions necessary to assume and assign to Purchaser pursuant to Section 365 of the Bankruptcy Code any Contract(s) set forth in the Purchaser's notice(s), and any applicable cure cost shall be satisfied by Purchaser. Sellers agree and acknowledge that (i) they shall provide Purchaser with reasonable advance notice of any motion(s) to reject any Contract and (ii) the covenant set forth in this Section shall survive the Closing. Notwithstanding anything in this Agreement to the contrary, on the date any Contract is assumed and assigned to Purchaser pursuant to this Section, such Contract shall be deemed an Assumed Executory Contract for all purposes under this Agreement.

7.2. Auction. If the Bankruptcy Court determines that approval of this Agreement is subject to higher and better bids, Sellers shall take all actions necessary to obtain entry of an Order by the Bankruptcy Court in form and substance reasonably acceptable to the Purchaser:

- (a) setting a deadline for the filing of objections to the entry of the Sale Order;
- (b) providing that the Auction shall be held on or one day prior to the Sale Hearing;
- (c) scheduling the Sale Hearing; and
- (d) providing for the bidding procedures pursuant to which qualifying bids may be solicited, made and accepted and containing bid protections for Purchaser, including a break-up fee in an amount equal to 4% of the Purchase Price.

7.3. Purchaser Actions. Purchaser agrees that it shall promptly take such actions as are reasonably requested by Sellers to assist in obtaining the Sale Order, including, without limitation, furnishing affidavits or other documents or information for filing with the Bankruptcy Court for the purposes, among others, of providing necessary assurances of performance by Purchaser under this Agreement and demonstrating that Purchaser is a "good faith" purchaser under Section 363(m) of the Bankruptcy Code.

ARTICLE VIII

COVENANTS

8.1. Access to Information. Sellers agree that, prior to the Closing Date, Purchaser shall be entitled, through its officers, employees and representatives (including, without limitation, its legal advisors and accountants), to make such investigation of the properties, businesses and operations of the Business and such examination of the books and records of the Business, the Purchased Assets and the Assumed Liabilities as it reasonably requests and to make extracts and copies of such books and records. Any such investigation and examination shall be conducted during regular business hours upon reasonable advance notice and under reasonable circumstances and shall be subject to restrictions under applicable Law. Sellers shall cause the officers, employees, consultants, agents, accountants, attorneys and other representatives of Sellers to cooperate with Purchaser and Purchaser's representatives in connection with such investigation and examination, and Purchaser and its representatives shall cooperate with Sellers and their representatives and shall use their reasonable efforts to minimize any disruption to the Business. Notwithstanding anything herein to the contrary, no such investigation or examination shall be permitted to the extent that it would require Sellers to disclose information subject to attorney-client privilege or conflict with any confidentiality obligations to which any Seller is bound. Purchaser will not contact any employee, customer or supplier of Sellers with respect to this Agreement without the prior written consent of Sellers (which such consent will not be unreasonably withheld or delayed); provided, however, that so long as there is no disruption to the Business and Purchaser's conduct is in accordance with the reasonable requirements of Sellers, Purchaser shall be entitled to contact and engage in discussions with (i) counterparties to Assumed Contracts, (ii) Sellers' vendors and (iii) Sellers' customers, and, Sellers shall cooperate with Purchaser to facilitate such contact and discussions between Purchaser and such counterparties, vendors and customers. Promptly following the date of this Agreement, Seller shall provide Purchaser with contact information for each customer and supplier identified on Schedule 5.15 and notwithstanding any agreement between the parties to the contrary, Purchaser shall be entitled to contact such customers and suppliers. Purchaser agrees to repair at its sole cost any damage to each Facility due to investigation and to indemnify and hold Sellers harmless of and from any claim for physical damages or physical injuries arising from Purchaser's investigation of each Facility, and notwithstanding anything to the contrary in this Agreement, such obligations to repair and to indemnify shall survive the closing or any termination of this Agreement.

8.2. Conduct of the Business Pending the Closing. Prior to the Closing, and subject to any obligations as debtors-in-possession under the Bankruptcy Code and as required by applicable Law, or as otherwise expressly contemplated by this Agreement or with the prior written consent of Purchaser (which consent shall not be unreasonably withheld, delayed or conditioned), Sellers shall and shall cause each Purchased Subsidiary to (a) use commercially reasonable efforts to preserve their relationships with their material suppliers and customers, maintain the Purchased Assets in the Ordinary Course of Business, pay expenses and payables, bill customers, collect receivables, purchase Inventory, repair and continue normal maintenance (normal wear and tear excepted), (b) maintain their books, records and accounts in accordance with GAAP and otherwise conduct the Business in the Ordinary Course of Business; (c) comply in all material respects with all Laws and Assumed Contracts, (d) maintain all existing Permits

applicable to the Business, (e) pay all applicable Taxes as such Taxes become due and payable, and (f) maintain all existing insurance policies (or comparable insurance) of or relating to the Purchased Assets and the assets of the Purchased Subsidiaries. Prior to the Closing, none of the Sellers shall or cause or permit any Purchased Subsidiary to (i) amend its Organizational Documents, or (ii) declare, set aside or pay any dividends or other distributions in respect of Equity Interests of any of the Purchased Subsidiaries.

8.3. Further Assurances. Each of Sellers and Purchaser shall use its commercially reasonable best efforts to (a) take all actions necessary or appropriate to consummate the transactions contemplated by this Agreement and (b) cause the fulfillment at the earliest practicable date of all of the conditions to their respective obligations to consummate the transactions contemplated by this Agreement. In furtherance of the foregoing and without limitation thereof, Sellers will take such actions as are necessary to facilitate the approvals described in Section 10.3(b).

8.4. Assumed Liabilities. Subsequent to the Closing, Purchaser agrees to pay, perform and discharge the Assumed Liabilities as they become due, including, without limitation, the discharge and performance when due of each and every obligation of Sellers to be satisfied or performed on or after the Closing Date, under the Assumed Executory Contracts; provided, however, that Sellers shall be jointly and severally obligated to pay all Cure Amounts.

8.5. Confidentiality.

(a) Purchaser acknowledges and agrees that all Confidential Information provided to it in connection with this Agreement, including under Section 8.1, shall be maintained in confidence by Purchaser, and returned to Sellers, at Purchaser's cost, promptly if this Agreement is terminated for any reason. In addition, Purchaser shall deliver to Sellers all other due diligence information, material and reports obtained independently by Purchaser if Purchaser terminates this Agreement. For purposes of this Section 8.5 "Confidential Information" shall mean any confidential information with respect to, without limitation, methods of operation, customers, customer lists, Products, prices, fees, costs, Technology, inventions, trade secrets, know-how, software, marketing methods, plans, personnel, suppliers, competitors, markets or other specialized information or proprietary matters.

(b) Sellers have had access to and contributed to information and materials of a highly sensitive nature (including Confidential Information) regarding the Purchased Assets and the Business. Each Seller agrees that unless it first secures the written consent of an authorized representative of Purchaser, it shall not use for itself or anyone else, and shall not disclose to others, any Confidential Information except to the extent such use or disclosure is required by Law or is required in connection with the Chapter 11 Cases (in which event it shall inform Purchaser in advance of any such required disclosure, shall cooperate with Purchaser in all reasonable ways in obtaining a protective order or other protection in respect of such required disclosure, and shall limit such disclosure to the extent reasonably possible while still complying with such requirements). Each Seller shall use reasonable care to safeguard Confidential Information and to protect it against disclosure, misuse, espionage, loss and theft.

(c) Effective upon, and only upon, the Closing Date, the Confidentiality Agreement shall terminate with respect to Confidential Information relating solely to the Business or otherwise in connection with the Purchased Assets; provided, however, that Purchaser acknowledges that any and all other Confidential Information provided to it by any Seller or its representatives concerning any Seller and its Subsidiaries (other than as it relates to the Business and/or the Purchased Assets) shall remain subject to the terms and conditions of the Confidentiality Agreement after the Closing Date. This provision shall survive the Closing or termination of this Agreement.

8.6. Preservation of Records. For a period of five years after the Closing Date (or such longer period as may be required by any Governmental Authority or ongoing claim):

(a) Purchaser shall not dispose of or destroy any of the business records and files of the Business held by Purchaser and relating to the period preceding the Closing Date. If Purchaser wishes to dispose of or destroy such records and files after that time, or if Sellers wish at any time to destroy any business records and files of the Business held by it, the Party proposing such disposition or destruction shall first give 30 days' prior written notice to the other Party, and such other Party shall have the right, at its option and expense, upon prior written notice to the notifying Party within such 30-day period, to take possession of the records and files within 15 days after the date of such notice. Purchaser shall bear the costs associated with preserving these records.

(b) Each party (the "Requested Party") shall allow the other party and any of its directors, officers, employees, counsel, representatives, accountants and auditors reasonable access during normal business hours to all employees and files of the Requested Party and any books and records and other materials included in the Purchased Assets relating to periods prior to the Closing Date in connection with general business purposes, whether or not relating to or arising out of this Agreement or the transactions contemplated hereby (including the preparation of Tax Returns, amended Tax Returns or claims for refund (and any materials necessary for the preparation of any of the foregoing), and financial statements for periods ending on or prior to the Closing Date, the management and handling of any audit, investigation, litigation or other proceeding in, whether such audit, investigation, litigation or other proceeding is a matter with respect to which indemnification may be sought hereunder), to comply with the rules and regulations of the Internal Revenue Service, the SEC or any other Governmental Authority or otherwise relating to Sellers' other businesses or operations. Sellers shall further provide prompt notice to Purchaser of any notices, documents or the like delivered or forwarded to any Seller that relate to the Business acquired by Purchaser.

8.7. Publicity. Neither Sellers nor Purchaser shall issue any press release or public announcement concerning this Agreement or the transactions contemplated hereby without obtaining the prior written approval of the other Parties hereto, which approval will not be unreasonably withheld or delayed, unless, in the sole judgment of Purchaser or Sellers, disclosure is otherwise immediately required by applicable Law or by the Bankruptcy Court with respect to filings to be made with the Bankruptcy Court in connection with this Agreement or by the applicable rules of any stock exchange on which Purchaser or Sellers list securities, provided that the Party intending to make such release shall use its reasonable efforts consistent with such

applicable Law or Bankruptcy Court requirement to consult with the other Party with respect to the text thereof.

8.8. Sublease and Subcontract. If required for Purchaser's use of Purchased Assets and at the Purchaser's option, for a period extending the term of the Contracts set forth on Schedule 8.8 (the "Transition Period"), Sellers shall, as applicable, sublease or subcontract to Purchaser the Contracts set forth on Schedule 8.8 (and including any Intellectual Property Licenses included in the Assumed Contracts), for which a third party consent is required for its transfer, not obviated by the entry of the Sale Order, which consent shall not have been obtained as of the Closing (the "Transition Agreements"), and subcontract to Purchaser during the Transition Period the provision of such utilities and other services reasonably necessary and useful to conduct the Business as determined by Purchaser in its sole discretion (the "Subcontracted Services"), in order to transition particular Purchased Assets to Purchaser. Not less than three Business Days before the Closing Date, Purchaser shall provide a schedule setting forth the Subcontract Services. Not more than two Business Days after actually receiving the such schedule, Sellers shall provide Purchaser with a schedule setting forth the estimated costs that Sellers will likely accrue or incur under or on account of the Transition Agreements and the Subcontracted Services during the Transition Period. Purchaser shall provide Sellers with an adequate advance deposit for, and shall be liable for and shall pay within 20 days of notice thereof from Sellers or their agent, representative or designee any and all actual transition cost. During the Transition Period, Sellers shall not seek to reject or terminate any of the Transition Agreements or the Subcontracted Services except to the extent that any such rejection or termination becomes effective after the end of the Transition Period. During the Transition Period, Sellers shall, at the expense and request of Purchaser and to the extent they continue as debtors in possession, object to or challenge any motion or other attempt to reject, terminate, suspend or modify the Transition Agreements or the Subcontracted Services except to the extent that any such rejection, termination, suspension or modification becomes effective after the end of the Transition Period.

8.9. Non-Compete Covenants.

(a) Restrictive Covenants. Sellers acknowledge that (i) Purchaser intends to use the Purchased Assets to engage in the business of developing, manufacturing, selling, marketing, distributing, and supporting the Products and providing services related to such Products (the "Purchaser Business"), which is substantially similar to the Business engaged in by Sellers and their Affiliates before the Closing; (ii) Sellers and their Affiliates currently engage in the Business throughout the Territory (as defined herein); (iii) the long-term customer relationships developed by Sellers and their Affiliates required a significant investment of time, effort and expense; (iv) the Purchaser is hereby agreeing to pay the Purchase Price to Sellers for the Purchased Assets, including the Company Technology, other confidential information, and goodwill associated with the Business; (v) the agreements and covenants contained in this Section 8.9 are essential to protect the Company Technology, other confidential information, and goodwill being acquired through the purchase of the Purchased Assets; and (vi) the restrictions set forth herein are a material inducement for the Purchaser to enter into this Agreement. For the foregoing reasons, Sellers covenant and agree to the terms of paragraphs (c) through (g) of this Section 8.9.

(b) Definitions. For purposes of this Section 8.9: (i) "Competitive Business" means (A) engaging in any aspect of the Purchaser Business, or any other business which offers products or services which compete with the Purchaser Business; or (B) developing, marketing, leasing, licensing, selling or otherwise providing any products or related services that compete with the Products and Purchaser's related services; (ii) "Restricted Period" means, with respect to any activities in the United Kingdom, the period commencing on the Closing Date and terminating three years thereafter, and otherwise means the period commencing on the Closing Date and terminating five years thereafter; and (iii) "Territory" means (A) the entire United States, (B) Canada, France, Germany, India, Japan, and the United Kingdom, the countries in which subsidiaries of Sellers are located, and (C) the countries listed in Exhibit F hereto, which are countries in which Sellers or their Affiliates have sold, licensed, distributed or otherwise provided Products and Services through distributors or Value Added Resellers.

(c) Non-Competition. During the Restricted Period, each of the Sellers shall not, directly or indirectly, whether acting on its own behalf, or acting as an owner, shareholder, partner, or member of, or otherwise exercising control over, any other Person, or acting through any other Person, engage in a Competitive Business anywhere within the Territory.

(d) Non-Solicitation of Customers. During the Restricted Period, each of the Sellers shall not, directly or indirectly, whether acting on its own behalf, or acting as an owner, shareholder, partner, or member of, or otherwise exercising control over, any other Person, or acting through any other Person, solicit any Person that was a customer of Sellers or their Affiliates at any time during the two-year period before the Closing Date: (i) to cease, diminish, modify or not renew its business relationship with the Purchaser or its Affiliates; or (ii) to purchase products or services from a company engaged in a Competitive Business.

(e) Non-Solicitation of Employees. During the Restricted Period, without the written consent of Purchaser, which may be granted or withheld by Purchaser in its sole and absolute discretion, each of the Sellers shall not, directly or indirectly: (i) solicit or assist any employee of Purchaser or its Affiliates who was previously employed by any of the Sellers or their Affiliates at any time during the one-year period before the Closing Date to leave the employ of Purchaser or its Affiliates; nor (ii) hire any employee of the Purchaser or its Affiliates who was previously employed by any of the Sellers or their Affiliates at any time during the one-year period before the Closing Date within one year after such employee's employment with the Purchaser or Purchaser's Affiliates terminates for any reason. Notwithstanding the foregoing, the restrictions set forth in this Section 8.9(e): (i) shall not apply to employees located in Germany, and (ii) shall only apply to those employees located in the United Kingdom who obtained knowledge of the Sellers' non-public Intellectual Property (in the course of their employment by a Seller or by SCO Software (UK) Limited) that would have value to a Competitive Business.

(f) Rights and Remedies Upon Breach. If any Seller breaches, or threatens to commit a breach of, any of the provisions of Section 8.9 (the "Restrictive Covenants"), Purchaser and its Affiliates shall have the following rights and remedies, each of which rights and remedies shall be independent of the others and severally enforceable, and each of which is in addition to, and not in lieu of, any other rights and remedies available to Purchaser or its Affiliates at law or in equity:

(i) Each of the Sellers agrees that any breach or threatened breach of the Restrictive Covenants would cause irreparable injury to Purchaser and its Affiliates, and that money damages would not provide an adequate remedy to Purchaser and its Affiliates. Accordingly, in addition to any other rights or remedies, Purchaser and its Affiliates shall be entitled to have the Restrictive Covenants specifically enforced by any court of competent jurisdiction, and to injunctive relief to enforce the terms of the Restrictive Covenants and to restrain any Seller or Seller Affiliate from any violation thereof.

(ii) Purchaser and its Affiliates shall have the right and remedy to require any Seller to account for and pay over to Purchaser or its Affiliates all fees, revenues, proceeds, profits, monies, accruals, or other property or benefit derived or received by any of the Sellers or their Affiliates as the result of any transactions constituting a breach of the Restrictive Covenants.

(g) Acknowledgement by Sellers. Each Seller hereby acknowledges and agrees that the restraints contained in this Section 8.9 are reasonable and enforceable in view of the Purchaser's legitimate interests in protecting the Intellectual Property and goodwill acquired by the Purchaser and the limited scope of the restrictions in this Section 8.9. Each Seller hereby further acknowledges and agrees that the Restrictive Covenants are reasonable and enforceable in view of, among other things, (i) the narrow range of activities prohibited, (ii) the substantial consideration paid to Sellers pursuant to this Agreement, and (iii) the markets in which the Products and related services are provided.

8.10. Collection of Accounts Receivable. Purchaser agrees that it shall forward promptly to Sellers any monies, checks or instruments received by Purchaser after the Closing to the extent identified as accounts receivable constituting Excluded Assets.

ARTICLE IX

EMPLOYMENT MATTERS

9.1. Termination of Employment. Sellers shall terminate the employment of all Employees identified on Exhibit G hereto effective immediately prior to the Closing. Effective as of the Closing, Purchaser shall offer employment to each of the Employees identified on Exhibit G. Employees who accept Purchaser's offer of employment and become employees of Purchaser as of the Closing shall be referred to as the "Transferred Employees" effective on their initial dates of employment with Purchaser. All Transferred Employees shall be subject to all applicable policies and practices of Purchaser. Sellers shall remain liable for all employee wages, salaries and benefits respecting each Employee arising out of periods prior to the closing date, including, without limitation, all benefits accrued as of the Closing.

9.2. WARN. Sellers shall be responsible for providing all WARN notices or notices of employment termination required under similar Laws of any other jurisdiction related to the termination of the Employees by Sellers, and Sellers shall bear full liability for all WARN Liability associated with their termination of Employees. Purchasers shall bear no responsibility to provide any WARN notices or notices of employment termination required under similar

Laws of any other jurisdiction associated with the termination of Employees pursuant to the transactions contemplated hereby.

ARTICLE X

CONDITIONS TO CLOSING

10.1. Conditions Precedent to Obligations of Purchaser. The obligation of Purchaser to consummate the transactions contemplated by this Agreement is subject to the satisfaction, on or prior to the Closing Date, of each of the following conditions (any or all of which may be waived by Purchaser in whole or in part to the extent permitted by applicable Law):

(a) each of the representations and warranties of Sellers set forth in this Agreement and the other Seller Documents shall be true and correct in all material respects as of the Closing Date (or on the date when made in the case of any representation and warranty which specifically relates to an earlier date) with the same force and effect as though made on and as of the Closing Date;

(b) Sellers shall have performed and complied in all material respects with all obligations and agreements required in this Agreement or the other Seller Documents to be performed or complied with by Sellers prior to the Closing Date;

(c) there shall not have occurred an event or failure to act causing a Material Adverse Effect;

(d) there shall be (i) no pending or overtly threatened Action (other than any Action which is determined by the Parties in good faith, after consulting their respective attorneys, to be without legal or factual substance or merit), whether brought against any Seller or Purchaser, that seeks to enjoin the consummation of any of the transactions contemplated by this Agreement, and (ii) no order that has been issued by any Governmental Authority having jurisdiction that restrains or prohibits the consummation of the purchase and sale of the Purchased Assets hereunder;

(e) Seller shall have complied with all of the Bankruptcy Conditions contained in Section 7.1, and the Sale Order and Assumption and Assignment Order shall have been entered by the Bankruptcy Court and no order providing for a stay of the Sale Order or the Assumption and Assignment Order pending a timely filed appeal shall have been served on any Seller or Purchaser;

(f) Purchaser shall have received all of the items set forth in Section 4.2 in form and substance satisfactory to Purchaser; and

(g) with respect to each Assumed Contract, Sellers shall have obtained an order from the Bankruptcy Court authorizing Purchaser to assume such Assumed Contract from Sellers and Sellers to assign such Assumed Contract to Purchaser.

10.2. Conditions Precedent to Obligations of Sellers. The obligations of Sellers to consummate the transactions contemplated by this Agreement are subject to the satisfaction,

prior to or on the Closing Date, of each of the following conditions (any or all of which may be waived by Sellers in whole or in part to the extent permitted by applicable Law):

(a) each of the representations and warranties of Purchaser set forth in this Agreement shall be true and correct, in all material respects on and as of the date hereof and as of the Closing Date (or on the date when made in the case of any representation and warranty which specifically relates to an earlier date) with the same force and effect as though made on and as of the Closing Date;

(b) Purchaser shall have performed and complied in all material respects with all obligations and agreements required by this Agreement and the other Purchase Documents to be performed or complied with by Purchaser on or prior to the Closing Date;

(c) no order providing for a stay of the Sale Order pending a timely filed appeal shall have been served on any Seller or Purchaser; and

(d) Sellers shall have received all of the items set forth in Section 4.3.

10.3. Conditions Précedent to Obligations of Purchaser and Sellers. The respective obligations of Purchaser and Sellers to consummate the transactions contemplated by this Agreement are subject to the satisfaction, on or prior to the Closing Date, of each of the following conditions (any or all of which may be mutually waived by Purchaser and Sellers in whole or in part to the extent permitted by applicable Law):

(a) there shall not be in effect any Order by a Governmental Authority of competent jurisdiction restraining, enjoining or otherwise prohibiting the consummation of the transactions contemplated hereby;

(b) all requisite affirmative approvals from a Governmental Authority, including, without limitation, CFIUS Approval and any approvals in the form of novation agreements, as described in United States Federal Acquisition Regulation Part 42.12, issued by the United States Government in its contracting capacity; and

(c) the Bankruptcy Court shall have entered the Assumption and Assignment Order and Sale Order; provided that, notwithstanding anything contained in this Agreement to the contrary, if the Bankruptcy Court issues the Assumption and Assignment Order but fails to approve the assignment to Purchaser of any Assumed Contract solely by reason of a failure by Purchaser to provide adequate assurance of future performance as required by the Bankruptcy Code, then the Assumed Contract the contemplated assignment of which was not approved by the Bankruptcy Court, shall become an Excluded Asset and, assuming the other conditions to Purchaser's obligations under the Agreement have been satisfied, the Parties shall proceed with the Closing with any corresponding adjustment to the Purchase Price.

10.4. Frustration of Closing Conditions. Neither Sellers nor Purchaser may rely on the failure of any condition set forth in Section 10.1, 10.2 or 10.3, as the case may be, if such failure was caused by such Party's failure to comply with any provision of this Agreement.

ARTICLE XI

TAXES

11.1. Purchase Price Allocation. Purchaser shall allocate the Purchase Price (including the Assumed Liabilities) among the Purchased Assets within one year after Closing, and Sellers and Purchaser shall file their income Tax Returns and Forms 8594, in accordance with such allocation. Sellers may not report or put forth any position that contradicts the purchase price allocation established by Purchaser.

11.2. Tax Returns.

(a) Tax Returns with respect to the Acquired Subsidiaries for the period ending on or before the Closing Date will be prepared in a manner consistent with and utilizing the accounting methods utilized in the preparation of the prior Tax Returns of the Acquired Subsidiaries. Sellers will be given the opportunity to comment on such Tax Returns.

(b) Purchaser will file all Tax Returns with respect to the Acquired Subsidiaries for all taxable periods ending after the Closing Date.

11.3. Payment of Taxes.

(a) Sellers shall pay all Taxes imposed on the Acquired Subsidiaries for all periods ending on or prior to the Closing Date, including Taxes allocable to the period ending on the Closing Date, in accordance with Section 11.4 herein.

(b) In the case of Tax Returns filed by the Acquired Subsidiaries for periods ending on or before the Closing Date the Purchaser shall inform the Sellers of any amounts due from Sellers under this Section 11.3 at least ten days prior to the due date of the pertinent Tax Return and the Sellers will pay such amounts to Purchaser in immediately available funds at least two business days prior to the due date of the Tax Return.

(c) Sellers, jointly and severally, will indemnify and hold harmless Purchaser and the Acquired Subsidiaries against any and all liability (including, without limitation, interest, additions to tax, and penalties, but net of any tax benefits to Purchaser or any of its affiliates, including the Acquired Subsidiaries) for all Taxes imposed on the Acquired Subsidiaries for all periods (or portions thereof) ending on or prior to the Closing Date, including amounts allocable to the period ending on the Closing Date pursuant to Section 11.4 herein.

11.4. Tax Apportionment. In the case of Taxes that are payable with respect to a taxable period that begins before the Closing Date and ends after the Closing Date, the portion of any such Tax that is allocable to the portion of the period ending on the Closing Date will be:

(a) in the case of Taxes that are either (i) based upon or related to income or receipts or (ii) imposed in connection with any sale or other transfer or assignment of property (real or personal, tangible or intangible) (other than any Transfer Taxes contemplated by Section 11.6), deemed equal to the amount which would be payable if the taxable period ended as of the close of business on the Closing Date; and

(b) in the case of Taxes imposed on a periodic basis with respect to the assets of the Acquired Subsidiaries, or otherwise measured by the level of any item during a period, deemed to be the amount of such Taxes for the entire period (or, in the case of such Taxes determined on an arrears basis, the amount of such Taxes for the immediately preceding period), multiplied by a fraction, the numerator of which is the number of calendar days in the period ending on the Closing Date and the denominator of which is the number of calendar days in the entire period.

11.5. Tax Elections. Sellers will not, and will not cause or permit any Acquired Subsidiary to, without the prior written consent of Purchaser (which consent will not be unreasonably withheld or delayed), make or revoke, or cause or permit to be made or revoked, any Tax election pertaining to any Acquired Subsidiary or the ownership of the Equity Interests of the Acquired Subsidiary.

11.6. Transfer Taxes. Notwithstanding any other provision of this Agreement, all transfer, documentary, recording, notarial, sales, use, registration, stamp and other similar Taxes or fees imposed by any taxing authority in connection with the transactions contemplated by this Agreement (collectively, "Transfer Taxes") will be borne by Sellers. Sellers will, at their own expense, file all necessary Tax Returns and other documentation with respect to all such Taxes and, if required by applicable Law, Purchaser will, and will cause their respective affiliates to, join in the execution of any such Tax Returns or other documentation. Sellers, however, shall seek to include in the Sale Order a provision that provides that the transfer of the Purchased Assets shall be free and clear of any stamp or similar taxes under Section 1146(a) of the Bankruptcy Code. In addition, Sellers shall indemnify and hold harmless Purchaser from and against any such Transfer Taxes so long as Purchaser is in compliance with Section 11.2. Any amounts payable by Sellers to Purchaser on account of such indemnity shall be entitled to super priority administrative treatment under Sections 503(b) and 507 of the Bankruptcy Code. Sellers and Purchaser shall cooperate and otherwise take commercially reasonable efforts to obtain any available refunds for Transfer Taxes.

11.7. Other Tax Matters.

(a) Cooperation with Respect to Tax Returns. Purchaser and Sellers agree to furnish or cause to be furnished to each other, and each at their own expense, as promptly as practicable, such information (including access to books and records) and assistance, including making employees available on a mutually convenient basis to provide additional information and explanations of any material provided, relating to the Acquired Subsidiaries as is reasonably necessary for the filing of any Tax Return, for the preparation for any audit, and for the prosecution or defense of any claim, suit or proceeding relating to any adjustment or proposed adjustment with respect to Taxes. Purchaser or the Acquired Subsidiaries shall retain in their possession, and shall provide Sellers reasonable access to (including the right to make copies of), such supporting books and records and any other materials that Sellers may specify with respect to Tax matters relating to any taxable period ending on or prior to the Closing Date until the relevant statute of limitations has expired. After such time, Purchaser may dispose of such material, provided that prior to such disposition Purchaser shall give Sellers a reasonable opportunity to take possession of such materials.

(b) Refunds. To the extent there are refunds relating to the Acquired Subsidiaries for either periods (or portions thereof) ending on or before the Closing Date or periods (or portions thereof) ending after the Closing Date, Purchaser is entitled to all such refunds in their entirety.

(c) Indemnity Payments. Sellers and Purchaser agree to treat any indemnity payment made pursuant to Section 11.3(c) and Section 11.6 as an adjustment to the Purchase Price for federal, state, local and foreign income tax purposes.

(d) Amended Returns. No Tax Return with respect to the Acquired Subsidiaries (i) for periods ending on or before the Closing Date or (ii) which begins before and ends after the Closing Date, shall be amended if it would result in an increase in the amount of Taxes for which Sellers are liable under this Agreement, without the prior written consent of Sellers.

ARTICLE XII

RETAINED SCO RIGHTS

12.1. Retention of Rights by SCO Group. Notwithstanding anything in this Agreement to the contrary but subject to the provisions of this Article, the Parties agree that SCO Group shall retain (and, subject to Section 12.4, the Excluded Assets shall include): (a) all right, title and interest in and to the Pending SCO Litigation Claims, and (b) such right, title and interest in and to the Litigated Copyrights and the Litigated Contract Rights as are finally determined in the Novell Litigation to have been owned by SCO Group as the Closing Date (collectively, the "Retained SCO Rights"). SCO Group shall also be entitled to retain all proceeds, if any, of the Novell Litigation, the IBM Litigation, the AutoZone Litigation and the Red Hat Litigation and of any Actions against third parties described in Section 12.2(v) below, free of any claim of Purchaser thereto, whether awarded as damages, received in settlement of the Pending SCO Litigation Claims or claims described in Section 12.2(v) below, or otherwise. Pending transfer of the of the Retained SCO Rights to Purchaser as provided in Section 12.4, Sellers hereby grant to Purchaser a non-exclusive, worldwide, royalty-free, fully-paid, transferable license to use and exploit the Retained SCO Rights in the Purchaser Business, with the right to grant sublicenses for such purpose.

12.2. Scope and Restrictions. Following the Closing, the Retained SCO Rights may be asserted by any Seller, or by any Affiliate, successor or assign of any Seller, only (i) against Novell in the Novell Litigation, (ii) against IBM in the IBM Litigation, (iii) against AutoZone in the AutoZone Litigation, (iv) against Red Hat in the Red Hat Litigation, and (v) against third parties on the grounds that the use, operation, distribution, licnsc, or sale of the Linux operating system or of Linux-based products by such third parties infringes or violates any of the Retained SCO Rights. The pursuit and enforcement of the Retained SCO Rights may include the collection of damages, the grant of licenses, releases and covenants not to sue, assignments of claims or proceeds, pursuit of injunctive or other equitable relief, settlement or compromise of any claim, and similar actions, but solely to the extent necessary to resolve the claims asserted as permitted by the preceding sentence. For the avoidance of doubt, if an infringement or violation of the Retained SCO Rights is asserted against a third party based on such third party's use,

distribution, license, or sale of the Linux operating system or of Linux-based products, then a license to practice the Retained SCO Rights may be granted only for such third party's use, distribution, license, or sale of the Linux operating system or of Linux-based products.

12.3. Releases and Covenant Not to Sue.

(a) Notwithstanding the provisions of Sections 12.1 and 12.2, Sellers jointly and severally, for themselves, their Affiliates, and their respective predecessors, successors and assigns, past, present and future, and their respective shareholders, principals, owners, members, partners, investors, directors, officers, employees, agents, representatives, advisors and attorneys, and anyone claiming by, through or on behalf of them, and each of them (the "Seller Releasing Parties"), irrevocably discharge, release, and hold harmless Purchaser, its Affiliates and its Material Customers, and their respective predecessors, successors and assigns, past, present and future, and their respective shareholders, principals, owners, partners, direct and indirect investors, members, managers, directors, officers, employees, agents, representatives, resellers, distributors, advisors and attorneys, and each of them (the "Purchaser Released Parties") from and against any and all claims, contentions, counter-claims, allegations, liabilities, actions, causes of action, suits, or demands, as asserted, as could have been asserted, or as could be asserted at any time in the future, because of, in connection with or with respect to the Retained SCO Rights, now existing or hereafter arising, for license fees, damages, covenants not to sue, releases, and/or other settlements or means of resolution of any or all of the Retained SCO Rights, including claims based on infringement, misappropriation or breach of contract, and/or tort or similar claims asserted in any Action. The foregoing release, discharge and hold harmless (i) shall become effective as to any Material Customer at such time as such third party becomes a Material Customer as defined in this Agreement, whether before or after any claim has been asserted against such third party by any Seller Releasing Party, and (ii) shall remain effective with respect to a Material Customer only for such period of time as such third party remains a Material Customer as defined in this Agreement. The Parties agree that the Purchaser Released Parties will not include IBM, Novell, Red Hat, AutoZone or any third party known to Purchaser to be an Affiliate of IBM, Novell, Red Hat or AutoZone.

(b) Each Seller expressly understands and acknowledges that principles of law such as Section 1542 of the Civil Code of the State of California ("Section 1542") provide that a general release does not extend to claims which a creditor does not know or suspect to exist in his favor at the time of executing the release, which if known by him must have materially affected his settlement with the debtor.¹ Each Seller hereby agrees that the provisions of Section 1542 and any and all similar laws, rights, rules, or legal principles of any national, federal, state, provincial, local or other jurisdiction, domestic or foreign, which may be applicable hereto, are hereby knowingly and voluntarily waived and relinquished by each Seller, and each Seller hereby agrees and acknowledges that this is an essential term of this Agreement.

¹ Section 1542 of the Civil Code of the State of California provides as follows: "A general release does not extend to claims which the creditor does not know or suspect to exist in his favor at the time of executing the release, which if known by him must have materially affected his settlement with the debtor."

(c) Each Seller acknowledges that it is aware that it may hereafter discover claims that were existing in the past or present, that may be unknown or unsuspected, or facts in addition to or different from those which it or he now knows or believes to be true with respect to the subject matter of this Agreement. Nevertheless, it is the intention of each Seller in executing this Agreement fully, finally and forever to settle and release all such matters, and all such claims relating thereto, which exist, hereafter may exist, or might have existed, whether or not previously or currently asserted in any action or proceeding.

(d) Each Seller covenants that no Seller Releasing Party shall ever commence, continue, prosecute, or cause to be commenced, continued or prosecuted by it or on its behalf, any Action against any Purchaser Released Party based on a claim, demand, cause of action, damage, or liability which is the subject matter of this Article. Each Seller further covenants that no Seller Releasing Party further shall solicit any other party to bring any complaint, suit, or proceeding against any Purchaser Released Party based on any similar claim or proceeding on behalf of any other party or upon any other fact or assertion relating in any way, directly or indirectly, to the subject matter of this Article. Any breach of this covenant shall be a material breach of this Agreement entitling the Purchaser Released Parties to recover reasonable attorneys' fees and expenses and costs of court and any and all damages incurred in any attempt to enforce this covenant or to recover damages.

(e) Each Seller expressly agrees that this Article will be, and may be raised as, a complete defense and bar to any action or proceeding encompassed by the releases contained herein.

(f) It is understood and agreed that each Purchaser Released Party is intended to be a third-party beneficiary of the foregoing release, discharge, hold harmless and covenants, and is entitled to diligently enforce the same in its own name, notwithstanding any action or inaction by Purchaser or its Affiliates with regard to the enforcement thereof, and, as to any Material Customer, free from any claim, defense, setoff or other right of any Seller Releasing Party against Purchaser or its Affiliates. Purchaser and its Affiliates shall have the right to notify all other Purchaser Released Parties of the existence and terms of the foregoing release, discharge, hold harmless and covenants, and to grant such release, discharge, hold harmless and covenant not to sue to the other Purchaser Released Parties on behalf of the Seller Releasing Parties pursuant to the extent provided above.

12.4. Transfer of Retained SCO Rights to Purchaser.

(a) All right, title and interest of the Sellers and their Affiliates (including any rights as a licensee) in and to the Litigated Copyrights and the Litigated Contract Rights shall immediately and automatically become vested in, owned by, and assigned and transferred to Purchaser, without any further act or deed or consideration being required of Purchaser, upon the first to occur of any of the following:

(i) A final, non-appealable determination is made in the Novell Litigation that none of the Litigated Copyrights are owned by SCO Group;

(ii) Any Seller, or any Affiliate, successor or assign of any Seller, asserts or seeks to enforce the Retained SCO Rights other than as permitted in Section 12.2 and does not cease such assertion or enforcement efforts within 30 days after receiving written notice thereof from Purchaser;

(iii) Any Seller, or any Affiliate, successor or assign of any Seller, attempts or purports to assign, transfer or otherwise convey the Retained SCO Rights to any third party, including any transfer by operation of law, other than as permitted in Section 12.2 or as required by law, without the prior written consent of Purchaser, which Purchaser may grant or withhold in its sole discretion;

(iv) Prior to confirmation and substantial consummation of a plan of reorganization in the Chapter 11 Cases, the Bankruptcy Court enters an order in the Chapter 11 Cases converting either of the Chapter 11 Cases to a case under chapter 7 of title 11 of the United States Code, or (b) appointing a Chapter 11 trustee in the Chapter 11 Cases, or (c) appointing an examiner having enlarged powers beyond those set forth under Bankruptcy Code § 1106(a)(3) in the Chapter 11 Cases;

(v) Following the termination of the Chapter 11 Cases, any Seller shall commence a voluntary case or other proceeding seeking liquidation, reorganization or other relief with respect to itself or its debts under any bankruptcy, insolvency or other similar law now or hereafter in effect or seeking the appointment of a trustee, receiver, liquidator, custodian or other similar official of its or any substantial part of its property, or shall consent to any such relief or to the appointment of or taking possession by any such official in any involuntary case or other proceeding commenced against it, or shall make a general assignment for the benefit of creditors, or shall take any corporate action to authorize any of the foregoing;

(vi) Following the termination of the Chapter 11 Cases, an involuntary case or other proceeding shall be commenced against any Seller seeking liquidation, reorganization or other relief with respect to it or its debts under any bankruptcy, insolvency or other similar law now or hereafter in effect or seeking the appointment of a trustee, receiver, liquidator, custodian or other similar official of it or any substantial part of its property, and such involuntary case or other proceeding shall remain undismissed and unstayed for a period of 45 days; or

(vii) the tenth anniversary of the Closing Date.

(b) If at any time Purchaser believes that Sellers are not making good faith, diligent efforts to pursue and enforce the Retained SCO Rights, then Purchaser may give written notice thereof to Sellers, and if Sellers fail to provide to Purchaser within 30 days thereafter reasonable evidence that Sellers are making such good faith, diligent efforts, then upon the expiration of such 30-day period all right, title and interest of the Sellers and their Affiliates in and to the Retained SCO Rights shall immediately and automatically become vested in, owned by, and assigned and transferred to Purchaser, without any further act or deed or consideration being required of Purchaser.

(c) If at any time either Purchaser or Sellers believe that all damages and other recoveries or relief that could reasonably be expected to be obtainable with respect to the pursuit and enforcement of the Retained SCO Rights as permitted in Section 12.2 have been obtained, then such Party may request in writing that the Parties reasonably cooperate and determine whether such is the case and, if the Parties so agree, the Parties will mutually determine the manner of transferring the Retained SCO Rights to Purchaser.

(d) Each Seller agrees to execute such further and additional documents, instruments, and writings, and to take such other actions, as may necessary or requested by Purchaser to cause the conveyance of the Retained SCO Rights to Purchaser as provided in paragraphs (a), (b) and (c) above to be fully effective, perfected and evidenced.

ARTICLE XIII

MISCELLANEOUS

13.1. No Survival of Representations and Warranties. All of the representations and warranties of Sellers and Purchaser set forth in this Agreement or any other Seller Document or Purchaser Document, as the case may be, shall terminate at Closing and not survive the Closing.

13.2. Expenses. Except as otherwise provided in this Agreement, each of Sellers, on the one hand, and Purchaser, on the other hand, shall bear its own fees and expenses. Notwithstanding the foregoing, in the event of any action or proceeding to interpret or enforce this Agreement, the prevailing party in such action or proceeding shall be entitled to have and recover from the non-prevailing party such costs and expenses (including, without limitation, all court costs and reasonable attorneys' fees) as the prevailing party may incur in the pursuit or defense thereof.

13.3. Entire Agreement; Amendments and Waivers. This Agreement (including the Schedules and Exhibits hereto) and the Confidentiality Agreement represent the entire understanding and agreement between the Parties with respect to the subject matter hereof and supersedes any prior understanding or agreement, whether written or oral. This Agreement can be amended, supplemented or changed, and any provision hereof can be waived, only by written instrument making specific reference to this Agreement signed by the Party against whom enforcement of any such amendment, supplement, modification or waiver is sought. No action taken pursuant to this Agreement, including, without limitation, any investigation by or on behalf of any Party, shall be deemed to constitute a waiver by the Party taking such action of compliance with any representation, warranty, covenant or agreement contained herein. The waiver by any Party of a breach of any provision of this Agreement shall not operate or be construed as a further or continuing waiver of such breach or as a waiver of any other or subsequent breach. No failure on the part of any Party to exercise, and no delay in exercising, any right, power or remedy hereunder shall operate as a waiver thereof, nor shall any single or partial exercise of such right, power or remedy by such Party preclude any other or further exercise thereof or the exercise of any other right, power or remedy.

13.4. Parties in Interest. Nothing in this Agreement is intended to confer any rights or remedies (as a third party beneficiary or otherwise) under or by reason of this Agreement on any

Persons (including, without limitation, any employee or contractor of any Seller) other than Sellers and Purchaser and their respective successors and permitted assigns. Nothing in this Agreement is intended to relieve or discharge the obligations or liability of any third Persons to Sellers or Purchaser. No provision of this Agreement shall give any third Persons any right of subrogation or action over or against Sellers or Purchaser.

13.5. Governing Law; Consent to Service of Process; Waiver of Right to Trial by Jury. This Agreement, the Seller Documents and the Purchaser Documents shall be governed by and construed and enforced in accordance with the Bankruptcy Code and, to the extent not inconsistent with the Bankruptcy Code, the Laws of the State of Delaware applicable to agreements made and to be performed wholly within such state, without regard to principles of conflicts of laws which would result in the application of the substantive Law of any other jurisdiction. Purchaser and Sellers further agree that the Bankruptcy Court shall have exclusive jurisdiction over all disputes and other matters relating to (a) the interpretation and enforcement of this Agreement or any other Seller Document, Purchased Subsidiary Document or Purchaser Document; and/or (b) the Purchased Assets and/or the Assumed Liabilities, and the Parties expressly consent to and agree not to contest such exclusive jurisdiction; provided, however, that if the Bankruptcy Court refuses to accept jurisdiction over any such dispute, then any state or federal court located in the State of Delaware shall have jurisdiction over such dispute and Purchaser and Sellers hereby each consent to the jurisdiction of such court in any such case. The Parties hereby irrevocably waive, to the fullest extent permitted by applicable Law, any objection which they may now or hereafter have to the laying of venue of any such dispute brought in such court or any defense of inconvenient forum for the maintenance of such dispute. Each of the Parties hereto agrees that a judgment in any such dispute may be enforced in other jurisdictions by suit on the judgment or in any other manner provided by Law. Each Party hereby consents to process being served by any Party in any suit, action or proceeding by delivery of a copy thereof in accordance with the provisions of Section 13.6. Each Party waives any right to trial by jury in any action, matter or proceeding regarding or relating to this Agreement or any other Seller Document, Purchased Subsidiary Document or Purchaser Document.

13.6. Notices. All notices and other communications under this Agreement shall be in writing and shall be deemed given (i) when delivered personally by hand (with written confirmation of receipt), (ii) on the day when sent when sent by facsimile (with written confirmation of transmission) if so sent and confirmed prior to 5:00 p.m. local Wilmington, Delaware time on any Business Day or, if after 5:00 p.m., on the next Business Day, or (iii) one Business Day following the day sent by overnight courier (with written confirmation of receipt), in each case at the following addresses and facsimile numbers (or to such other address or facsimile number as a party may have specified by notice given to the other party pursuant to this provision):

If to Sellers, to:

The SCO Group, Inc.
355 South 520 West, Suite 250
Lindon, UT 84042
Attention: Mr. Jeffrey F. Hunsaker
Facsimile: []

With a copy to:

Berger Singerman, P.A.
350 East Las Olas Blvd.
Tenth Floor
Ft. Lauderdale, FL 33301
Attention: Arthur J. Spector, Esq.
Facsimile No.: 954-523-2872

If to Purchaser, to:

unXis, Inc.
c/o MerchantBridge & Co, Ltd.
Knowsley House, 173-176 Sloane Street
London SW1X 9QC, UK
Attention: Eric le Blan
Facsimile: 44 (2) 72010821

With a copy to:

Bryan Cave LLP
1290 Avenue of the Americas
New York, NY 10104
Attention: Alan S. Pearce, Esq.
Facsimile No.: 212-541-1411

13.7. Severability. If any term or other provision of this Agreement is invalid, illegal or incapable of being enforced by any law or public policy, all other terms or provisions of this Agreement shall nevertheless remain in full force and effect so long as the economic or legal substance of the transactions contemplated hereby is not affected in any manner materially adverse to any Party. Upon such determination that any term or other provision is invalid, illegal or incapable of being enforced, this Agreement shall be modified so as to effect the original economic position of the Parties as closely as possible in order that the transactions contemplated hereby are consummated as originally contemplated to the greatest extent possible.

13.8. Binding Effect; No Assignment. This Agreement shall be binding upon and inure to the benefit of the Parties and their respective successors and permitted assigns, including any successor trustee or trustees appointed in the Debtors' Chapter 11 Cases. No assignment of this Agreement or of any rights or obligations hereunder may be made by either Party (by operation of law or otherwise) without the prior written consent of the other Party and any attempted assignment without the required consent shall be void.

13.9. Non-Recourse. No past, present or future director, officer, employee, incorporator, member, partner or equity holder (other than Sellers) of any Seller shall have any Liability for any obligations or Liabilities of Sellers under this Agreement or the Seller Documents or for any claim or Action based on, in respect of, or by reason of, the transactions contemplated hereby and thereby except for any claim or Action against an individual based on the fraud of such individual in connection with the representations set forth in this Agreement or

any other Seller Document. No past, present or future director, officer, employee, incorporator, member, partner or equity holder of Purchaser shall have any Liability for any obligations or Liabilities of Purchaser under this Agreement or the Purchaser Documents or for any claim or Action based on, in respect of, or by reason of, the transactions contemplated hereby and thereby except for any claim or Action against an individual based on the fraud of such individual in connection with the representations set forth in this Agreement or any other Purchaser Document.

13.10. Counterparts. This Agreement may be executed in one or more counterparts, each of which will be deemed to be an original copy of this Agreement and all of which, when taken together, will be deemed to constitute one and the same agreement.

13.11. Post-Closing Cooperation. In case at any time after the Closing any further action is necessary or desirable to carry out the purposes of this Agreement, each Seller (on its own behalf and on behalf of each Purchased Subsidiary), on the one hand, and Purchaser, on the other hand, will take such further action (including the execution and delivery of such further instruments and documents) as the other party may reasonably request, all at the sole cost and expense of the requesting party. Without limiting the foregoing, if required in order for Sellers to fully pursue any Action included in the Excluded Assets that relates to rights under Assumed Contracts, or if pursuit of that Action requires information pertaining to Assumed Contracts, Purchaser will take such actions as may be necessary and reasonably practicable in order to facilitate Sellers' dispute resolution strategy and the implementation thereof (including, as appropriate, limited assignments of Contract rights, third-party beneficiary status, and/or joining in Sellers' Actions as a nominal party for that sole purpose), and Purchaser will otherwise reasonably cooperate with Sellers to provide information or other assistance in support of Sellers' Actions; provided that Purchaser will not be required to incur expenses or liabilities, and Purchaser's compliance herewith will be reasonably tailored in order that Purchaser's obligations will not be unreasonably burdensome on employees or representatives of Purchaser and will not be in breach of Assumed Contracts as result of its compliance with this Section 13.11. In addition, without limiting the foregoing, if required in order for Purchaser to fully pursue any Action that relates to rights under any agreements or assets or rights held by Sellers, or if pursuit of an Action requires information pertaining to such agreements, assets or rights, Sellers will take such actions as may be necessary and reasonably practicable in order to facilitate Purchaser's dispute resolution strategy and the implementation thereof (including, as appropriate, limited assignments of contract rights, third-party beneficiary status, and/or joining in Purchaser's Actions as a nominal party for that sole purpose), and Sellers will otherwise reasonably cooperate with Purchaser to provide information or other assistance in support of Purchaser's Actions; provided that Sellers will not be required to incur expenses or liabilities, and Sellers' compliance herewith will be reasonably tailored in order that Sellers' obligations will not be unreasonably burdensome on employees or representatives of Sellers and will not be in breach of the applicable contracts, rights or agreements as result of its compliance with this Section.

13.12. Limitation on Damages. No Party nor any of its respective Affiliates, officers, directors, employees, agents, representatives, successors and assigns shall be liable to any other Party or its respective Affiliates, officers, directors, employees, agents, representatives, successors and assigns, whether in contract, tort, negligence, indemnity, strict liability or

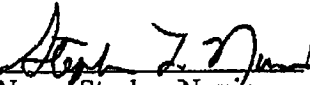
otherwise, for any punitive, special, indirect, incidental or consequential damages in connection with or arising out of or relating to the performance, non-performance or breach of this Agreement or any other Seller Document, Purchased Subsidiary Document or Purchaser Document or any obligations arising hereunder or thereunder.

[Remainder of page intentionally left blank.
Signature page follows.]

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

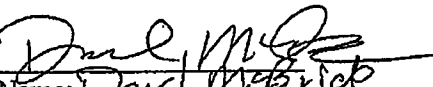
PURCHASER

UNXIS, INC.

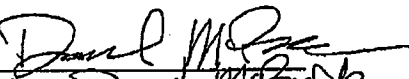
By: 
Name: Stephen Norris
Title: President

SELLERS

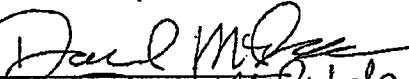
THE SCO GROUP, INC.

By: 
Name: David McBride
Title: CEO

SCO OPERATIONS, INC.

By: 
Name: David McBride
Title: CEO

SCO GLOBAL, INC.

By: 
Name: David McBride
Title: CEO