

General Business Terms and Conditions for the Contract for the Provision of Accounting Services

1 Introductory Provisions

- 1.1 These GBTC provide for mutual rights and obligations between the Provider as a supplier of the Accounting Services and the Client as a purchaser of the Accounting Services.
- 1.2 These GBTC are published on the Provider's website: www.emineopartners.sk.
- 1.3 These GBTC are an integral part of the Contract and apply without any reservations to any and all contractual relationships related to the provision of the Accounting Services by the Provider.
- 1.4 In case of any discrepancies between these GBTC and the Contract, the applicable provisions of the Contract in question shall prevail.
- 1.5 The Contract concluded by and between the Provider and the Client and legal relationships, if any, arising therefrom, which are not regulated in the Contract or herein, shall be governed by provisions of Act No. 513/1991 Coll., Commercial Code, as amended, Act No. 431/2002 Coll. on Accounting and other provisions of applicable legal regulations in force in the territory of the Slovak Republic.

2 Definitions

- 2.1 For the purposes hereof, the following terms shall have the following meanings:
 - 2.1.1 **Client** – a natural person – an entrepreneur or a legal entity that has entered into the Contract with the Provider within the scope of its business activity;
 - 2.1.2 **Remuneration** – the Provider's remuneration for the provision of the Accounting Services or other services by the Provider to the extent specified by the Contract and hereby;
 - 2.1.3 **Supporting Documents** – any documents (in particular deeds), information relevant to the provision of the Accounting Services;
 - 2.1.4 **Provider** – Emineo Partners – accounting services, s. r. o., with its registered office at Hviezdoslavovo námestie 7, 811 02 Bratislava – Staré Mesto, Slovak Republic, BIN: 51 925 001, registered in the Commercial Register maintained by the Bratislava III Municipal Court, Section Sro, Insertion No. 132137/B;
 - 2.1.5 **Accounting Report** – an overview of the Client's processed accounting, including the balance sheet, profit and loss account, accounts payable ledger, accounts receivable ledger, cash book;
 - 2.1.6 **Structured Form** – the form in which the Client submits documents to the Provider for the purpose of providing the Accounting Services as defined in Article I, Section 1.7 of the Contract;
 - 2.1.7 **Accounting Services** – accounting services provided by the Provider as defined in Article I of the Contract and Article 3 hereof;
 - 2.1.8 **BASIC Accounting Services** – scope of the Accounting Services provided by the Provider, as defined in Article I, Section 1.4 of the Contract;
 - 2.1.9 **EXPERT Accounting Services** – scope of the Accounting Services provided by the Provider, as defined in Article I, Section 1.5 of the Contract;
 - 2.1.10 Payroll services – the scope of Accounting Services provided by the Provider, as defined in Article I, Section 1.6 of the Agreement.

- 2.1.11 **GBTC** – these General Business Terms and Conditions forming an integral part of the Contract and providing for mutual rights and obligations of the Contracting Parties;
- 2.1.12 **Contracting Parties** – the Provider and the Client;
- 2.1.13 **Contract** – the Contract concluded by and between the Provider as a provider on one side and the Client as a purchaser on the other side, the subject-matter of which shall be the provision of the Accounting Services.

3 Scope of the Accounting Services

- 3.1 The Client acknowledges and agrees that the following activities **shall not be** the subject-matter of the provision of the Accounting Services within the scope of the **BASIC** Accounting Services.
- **content accuracy of the Supporting Documents and their eligibility for recognition thereof;**
 - assessment of the eligibility of the application of costs in accordance with Act No. 595/2003 Coll. on Income Taxes, as amended;
 - control over proving individual operations based on the Supporting Documents submitted;
 - taking physical inventory of cash, conducting physical inventory of assets, work in progress or securing confirmations by or from third parties;
 - execution of payment transactions on behalf of the Client;
 - issuance of accounting and tax documents (invoices) for the Client;
 - keeping warehouse records pursuant to Section 45 of Measure No. 23054/2002-92 of the Ministry of Finance of the Slovak Republic of 16 December 2002 , stipulating details on accounting procedures and the framework chart of accounts for entrepreneurs keeping double-entry accounting;
 - provision of tax consultancy under Act No. 78/1992 Coll. **on Tax Advisors and the Slovak Chamber of Tax Advisors;**
 - representation of the Client in matters of tax proceedings and representation of the Client in tax audits conducted by a tax administrator at the Client's premises;
- 3.2 The Client acknowledges and agrees that the following activities **shall not be** the subject-matter of the provision of the Accounting Services within the scope of the **EXPERT** Accounting Services:
- taking physical inventory of cash, conducting physical inventory of assets, work in progress or securing confirmations by or from third parties;
 - execution of payment transactions on behalf of the Client;
 - issuance of accounting and tax documents (invoices) for the Client;
 - keeping warehouse records pursuant to Section 45 of Measure of the Ministry of Finance of the Slovak Republic No. 23054/2002-92 of 16 December 2002, stipulating details on accounting procedures and the framework chart of accounts for entrepreneurs keeping double-entry accounting;
 - provision of tax consultancy under Act No. 78/1992 Coll. **on Tax Advisors and the Slovak Chamber of Tax Advisors;**
 - representation of the Client in matters of tax proceedings and representation of the Client in tax audits conducted by a tax administrator at the Client's premises.

- 3.3 Upon mutual agreement, the Provider shall be entitled to provide the Client with other services in addition to the Accounting Services (e.g. services under Sections 3.1 and 3.2 hereof). All provisions of the Contract and hereof shall apply to the services provided by the Provider to the Client under the preceding sentence and the related rights and obligations of the Contracting Parties, unless agreed by the Contracting Parties otherwise.
- 3.4 Any consultations pursuant to Sections 1.4.6, 1.5.9, and 1.6.12 of the Contract shall be provided by the Provider to the Client in total within the scope of no more than 2 (two) hours per month. The subject-matter of the consultations shall be the provision of information on the status of a specific variable that can be identified directly from the Client's accounting records (e.g. profit or loss, specific account balance, amount of receivables in total or towards a specific debtor, employee's leave status, etc.) or other advice directly related to the Accounting Services provided.
- 3.5 The consultations pursuant to Section 3.4 hereof shall be provided by the Provider exclusively during business days from 9:00 a.m. to 4:00 p.m. in person (upon prior agreement), by phone or via email. Contact details shall be available on the website: www.emineopartners.sk.
- 3.6 The Client acknowledges that the provision of the Accounting Services and the performance of the Provider's obligations under the Contract and hereunder shall depend on the necessary level of cooperation provided by the Client, in particular, on a timely delivery of all necessary Supporting Documents.

4 Rights and Obligations of the Contracting Parties

- 4.1 The Client acknowledges that the Provider shall provide the Services as a legal entity.
- 4.2 The Provider shall be entitled to:
- request, in justified cases, in particular, in case of inaccuracy or incompleteness of the Supporting Documents provided by the Client, if the Provider deems it expedient, even other evidence and Supporting Documents from the Client for the purpose of providing the Accounting Services;
 - provide the Accounting Services also through a third party.
- 4.3 The Provider shall be obliged to:
- act decently, honestly, impartially and professionally towards the Client;
 - provide the Accounting Services with professional care, perform its obligations under the Contract in a proper and timely manner;
 - provide the Accounting Services with the consistent use of lawful means and to the best of its belief;
 - comply with the applicable legal regulations when providing the Accounting Services;
 - follow the Client's instructions when providing the Accounting Services; the Provider may deviate from the Client's instructions only when it is in the Client's interest and the Provider is unable to obtain the Client's consent in time; if any of the Client's instructions could result in a breach of generally binding regulations, it shall not be deemed as a breach of the Provider's obligation to follow the Client's instructions;

- in the event that the execution of the Client's instructions may lead to risks in facilitating a criminal activity, apply the relevant procedures for the implementation of rules of the legal regulations addressing those risks;
- take necessary steps to ensure that the Provider's submissions are made correctly on the basis of the Supporting Documents received;
- provide the Accounting Services within the agreed period of time; the agreed period of time in the case of regular (long-lasting) assignments shall mean the period of time agreed individually by and between the Provider and the Client or resulting from the nature of the assignment;
- process the Supporting Documents submitted by the Client in the Structured Form for the relevant month no later than the last day of the calendar month for the preceding calendar month, taking into account the statutory deadlines for taking the acts that are the subject of the Accounting Services;
- account for all accounting events according to the Supporting Documents submitted and the information provided;
- following the recognition of the Submissions received from the Client, send a summary of the accounting records (balance sheet, profit and loss account, accounts payable ledger, accounts receivable ledger and cash book) to the Client for review and approval, who shall, within five (5) business days, approve the recognition of the Supporting Documents to the Provider, or disagree and send comments to the Provider. If the Client provides no comments within 5 (five) business days following the day when the Provider sends the same, the Provider shall assume that the Client has agreed to such recognition of the Supporting Documents;
- send, when providing the BASIC Accounting Services, the Accounting Report to the Client by the end of the month following the end of the quarter, if the Client is both a VAT payer and a VAT non-payer;
- send, when providing the EXPERT Accounting Services, the Accounting Report to the Client by the end of the month following the end of the quarter if the Client is a VAT non-payer;
- send, when providing the EXPERT Accounting Services, the Accounting Report to the Client by the end of the month following the end of the month for which the VAT return is processed, when the Client is a VAT non-payer.

4.4 The Provider shall be entitled to order legal and tax consultancy for the Client upon mutual agreement of the Contracting Parties, while the scope and remuneration for such consultancy shall be subject to a separate agreement.

4.5 The Client shall be obliged to:

- immediately confirm, upon the Provider's request, any verbal assignment for the provision of the Services in writing, in particular electronically (via email);
- provide the Provider with the complete, correct and truthful Supporting Documents related only to the Client's business activities, i.e., the Supporting Documents related to the Client's revenues and the Supporting Documents serving to achieve, secure and maintain taxable income demonstrably incurred by the Client and shall be fully responsible for the completeness, correctness and justification thereof;
- submit to the Provider all the Supporting Documents necessary for the provision of the Accounting Services by the Provider in the Structured Form;
- submit to the Provider all the Supporting Documents in the e-form, either in a form directly importable into the Provider's accounting system or in the form of scanned Supporting Documents. The Provider shall notify the Client electronically (via email) of the method of storing such documents as well as of the required format of the Supporting Documents sent by the Client;

- provide, without any special request, but no later than the deadline notified by the Provider, for a timely submission of all the Supporting Documents necessary for the performance of the Provider's work; the Client shall confirm to the Provider in writing, before submitting the processed annual financial statements and the closing of books, the completeness of the submitted and processed Supporting Documents and information provided, which could have an impact on the performance of the Provider's work and the preparation of the financial statements on a form provided by the Provider;
- properly specify and add the necessary comments (notes) in case the content of the delivered Supporting Document fails to be clear without such comments (notes), in order to properly recognize them in the Client's accounting records (e.g. to add a comment to transactions with respect to bank statements in case no variable symbol or description of the transaction is specified in the submitted statement);
- ensure the submission of the bank statement in paper form as well as in a form importable into the Provider's accounting system;
- ensure the submission of customer invoices in a form directly importable into the Provider's accounting system if the number of customer invoices is higher than 10 (ten) invoices per period being processed;
- provide most of the necessary Supporting Documents for the execution of the works (such as bank statements, customer invoices, supplier invoices already received and other documents already available to the Client) no later than 5 (five) calendar days of the following month for the previous calendar month. The Client undertakes to provide the Provider with the remaining Supporting Documents no later than 15 (fifteen) calendar days of the following month for the previous calendar month;
- keep records of motor vehicle rides, cash book and invoice book, and submit these to the Provider no later than 31 January for the previous year;
- carry out a physical inventory of stocks, fixed assets and other assets and to submit inventories of assets as at 31 December of the current calendar year; and to submit these to the Provider no later than 31 January for the preceding calendar year;
- provide all necessary Supporting Documents for the performance of the Provider's work (preparation of the documentation for the corporate income tax return, processing of the annual financial statements and closing of books as at 31 December of the current calendar year) sufficiently in advance, while respecting the necessary time for processing by the Provider, no later than 15 February of the current year for the performance of the annual settlement of income tax from dependent activity, and no later than 15 May of the current year for processing the documentation for the performance of the annual settlement of health insurance contributions;
- provide all necessary Supporting Documents for the implementation of the Provider's work (preparation of a real property tax return) sufficiently in advance, while respecting the necessary time for processing by the Provider, in the case of the conclusion of a new employment contract or agreement no later than one business day before the date of commencement of the employment of the respective employee at the termination of the employment or agreement to perform work outside the employment no later than on the date of termination;
- entrust no other persons with the activities to be performed by the Provider under the Contract during the term of the Contract;
- provide the Provider with necessary assistance in the performance of the Provider's obligations under the Contract;
- inform the Provider in a timely manner of all facts necessary for their cooperation under the Contract, in particular to communicate all changes and important circumstances, while being responsible for their accuracy, truthfulness and completeness;

- to receive, upon the Provider's request, any documents kept by the Provider in relation to the provision of the Accounting Services; otherwise such documents shall be sent at the Client's expense to the Client's address specified in the header of the Contract.
- 4.6 The deadlines under Section 4.5 of this Article hereof for the submission of the Supporting Documents by the Client to the Provider are set with respect to the deadlines set by the applicable legal regulations for the performance of obligations towards public authorities so that the Provider has a space to process them, and therefore the Provider shall not be obliged to accept and process the Supporting Documents delivered by the Client after the deadline set under Section 4.5 of this Article hereof.
- 4.7 Without the prior written consent of the Provider, the Client shall not directly or indirectly offer employment to any of the Provider's employees who have been involved in the provision of the Services to the Client, during the provision of the Services to the Client as well as for the period of twelve (12) months following the termination of the provision of the Services to the Client or termination of the Contract (whichever is the later). However, this prohibition shall not prevent the Client from hiring employees through advertisements at any time.
- 4.8 The Client acknowledges that in the event that the Supporting Documents indicate a payment to be booked, but such payment cannot be properly accounted for on the basis of the submitted Supporting Documents (the so-called unknown payments), such payments shall be accounted for by the Provider to two designated analytical accounts as follows:
- 4.8.1 unknown payments received – Account 379 Other Payables
 - 4.8.2 outgoing unknown payments – Account 378 Other Receivables
- 4.9 If the Client fails to provide the Provider with the Supporting Documents and the necessary cooperation in order to properly account for the so-called unknown payment pursuant to Section 4.8 hereof in the last VAT return in the calendar year, such payments shall be accounted for as revenues on analytical account 648 999.

5 Remuneration and Payment Terms

- 5.1 The Client undertakes to pay the Remuneration for the provided Accounting Services to the Provider in the amount and manner agreed by the Contracting Parties in the Contract and herein.
- 5.2 For services provided beyond the scope of the Accounting Services pursuant to Sections 3.1 and 3.2 hereof, the Provider shall be entitled to charge remuneration in excess of the agreed Remuneration at the hourly rate specified in the Contract, unless otherwise individually agreed by the Contracting Parties, to which the Client shall grant its express consent, which shall at the same time be confirmed by the Client by signing the Contract.
- 5.3 In the event of increased time demand or need to increase the scope of acts in the processing of the Supporting Documents due to a breach of the Client's obligations under Section 4.5 hereof, the Provider shall be entitled to charge remuneration in excess of the agreed Remuneration at the hourly rate specified in the Contract, to which the Client shall grant its express consent, which shall at the same time be confirmed by the Client by signing the Contract.
- 5.4 In the event of a need to increase the number of acts in the processing of the Supporting Documents due to the delivery of incomplete Supporting Documents or failure to deliver the

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Supporting Documents duly and in time, the Client undertakes to pay the Remuneration to the Provider in the amount and manner agreed by the Contracting Parties in the Contract.

- 5.5 The Client shall be obliged to provide the Provider, upon the Provider's request, with an advance on the Remuneration for the Accounting Services Fee in a reasonable amount determined by the Provider. When assessing the adequacy of the advance on the Remuneration, the Provider shall follow from a realistic estimate of the total amount of the Remuneration, the expected out-of-pocket expenses.
- 5.6 The agreed Remuneration shall not include value added tax prescribed by law. The Client acknowledges that the Provider is a registered VAT payer and therefore value added tax shall be added to the Remuneration in the amount specified by law.
- 5.7 The Client undertakes to pay the agreed Remuneration to the Provider on the basis of an invoice issued by the Provider. An annex with a specification of the work performed with the scope of hours worked shall not be part of the invoice, unless otherwise agreed by the Contracting Parties.
- 5.8 The Remuneration shall not include necessary, proven and reasonably incurred cash expenses, which shall include but shall not be limited to expenses for taxi transportation within the city, postal expenses, administrative fees, telecommunication expenses, expenses for translations, interpreting, expert opinions, stamps, etc. In case of use of a motor vehicle, compensation for the use of the motor vehicle shall be charged at a rate of EUR 0.35 per km and for services provided outside Bratislava, accommodation costs shall be charged. The Client undertakes to pay the amount corresponding to the expenses in question in full to the Provider.
- 5.9 By signing the Contract, the Client shall grant its consent to the Provider to send invoices in electronic form pursuant to Section 71(1)(b) of Act No. 222/2004 Coll. on Value Added Tax, as amended, by sending the invoices by electronic mail in electronic form (hereinafter referred to as the "electronic invoice").
- 5.10 The Provider shall be entitled to send invoices to the Client via email. The electronic invoices shall be sent to the Client in pdf format to the Client's email address specified in the header of the Contract. The Client shall be obliged to always notify the Provider in writing of any change in the email address for delivery of the invoices in advance.
- 5.11 The date when the electronic invoice is sent shall be deemed to be the date of delivery of the electronic invoice in accordance with the preceding Section hereof.
- 5.12 The invoice shall be due 10 (ten) calendar days from the date of delivery of the invoice to the Client, unless otherwise agreed by the Contracting Parties. If the Client finds any discrepancies in the invoice or in the invoiced Remuneration, it shall be obliged to return the invoice in question to the Provider for a recast within 7 (seven) days from the date of receipt of the invoice; otherwise the Client shall be deemed to have accepted the invoiced Remuneration in full, to have accepted the invoice in question without any reservations and to have registered the invoice in its accounting records.
- 5.13 The Remuneration shall be deemed to have been paid on the date when the Provider's account is credited with the funds.

- 5.14 In case an advance on the Remuneration is provided, the Provider shall be obliged to duly account for the advance after the Accounting Services are provided.
- 5.15 If the Client delays the payment of the Remuneration (a part thereof), the Provider shall be entitled to charge a contractual penalty to the Client in the amount of 0.25% of the outstanding sum due for each, even commenced, day of such delay.
- 5.16 If the Client delays the payment of any invoice (or a part thereof) issued by the Provider, the Provider shall not be obliged to provide the Accounting Services to the Client. No interruption of the provision of the Accounting Services by the Provider pursuant to this Section hereof shall be considered as a breach of the Provider's obligations under the Contract and hereunder. If any damage is incurred by the Client during this period due to the Provider's inaction, the Provider shall not be liable for such damage. For the avoidance of any doubt, during the interruption of the provision of the Accounting Services by the Provider pursuant to this Section hereof, the Provider shall not be obliged to perform obligations in relation to the tax administrator, other public authorities, either. In case of interruption of the provision of the Accounting Services pursuant to the previous sentence by the Provider, the Provider shall start providing them only on the next day after the Provider's account is credited with the outstanding amount.

6 Personal Data Processing – Agency Agreement

- 6.1 For the purposes of this Article hereof, the following terms shall have the following meanings:
- 6.1.1 **Personal Data** – any information relating to an identified or identifiable natural person processed in relation to the performance of the Contract; an identifiable natural person is a person who can be identified directly or indirectly, in particular by reference to an identifier such as a name, an identification number, location data, an online identifier, or by reference to one or more elements specific to the physical, physiological, genetic, mental, economic, cultural or social identity of such natural person;
- 6.1.2 **Data Subject** – any natural person identified or identifiable through the Personal Data that have been provided to the Client by such person or by another person; the Data Subject is, in particular, a natural person who is an executive director, employee or another natural person in a contractual relationship with the Client;
- 6.1.3 **Processor** – an entity that processes Personal Data on behalf of the Client, insofar as the Client is a controller pursuant to Article 4(7) of the Regulation or Section 5(o) of the Personal Data Protection Act, as a result of processing the Personal Data for the purpose of performing the Contract;
- 6.1.4 **Regulation** – Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation);
- 6.1.5 **Act on Personal Data Protection** – Act No. 18/2018 Coll. on Personal Data Protection and on Amendments and Supplementation of Certain Acts;
- 6.1.6 **Sub-Processor** – another processor involved by the Processor in processing the Personal Data on behalf of the Client;
- 6.1.7 **Third Country** – a country that is not a Member State of the European Union or a contracting party to the Agreement on the European Economic Area.

- 6.2 The terms used in this Article hereof, unless it results from this Article hereof otherwise, shall have the meaning given to them in the Regulation and, if not used in the Regulation, the meaning

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given to them in the Personal Data Protection Act and, if used neither in the Regulation nor in the Personal Data Protection Act, the meaning usually given to them in the ordinary course of business.

- 6.3 The Client is aware that it has provided or intends to provide the Provider with the Personal Data of the Data Subjects for the purpose of the performance of the Contract. The Client undertakes and confirms by signing the Contract that it has informed all Data Subjects whose Personal Data have been provided or are intended to be provided by the Client to the Provider about the possibility of providing the Personal Data to the Provider, as well as about prerequisites of the Personal Data processing by the Provider under the Regulation.
- 6.4 For the purposes of processing the Personal Data of the Data Subjects when providing the Accounting Services, the Provider shall be deemed to be the Processor pursuant to the Regulation.
- 6.5 For the purposes of processing the Personal Data of Data Subjects when receiving the Services, the Client shall be deemed to be the Controller pursuant to the Regulation.
- 6.6 The Provider shall be entitled to start processing the Personal Data on behalf of the Client no earlier than the effective date of the Contract.
- 6.7 The Provider shall process the Personal Data of the Data Subjects solely for the purpose of providing the Accounting Services and exercising its other rights and performing other obligations arising from the Contract and herefrom.
- 6.8 Both the Provider and the Client shall process the Personal Data in accordance with the Regulation and applicable legal regulations.
- 6.9 The Provider shall process the Personal Data only on the basis of documented instructions from the Client.
- 6.10 The Provider shall process the Personal Data on behalf of the Client to the extent and under the terms and conditions set out herein. The Provider shall be entitled to process the Personal Data through automated, partially automated or non-automated means of processing.
- 6.11 When processing the Personal Data, the Provider shall be entitled to use, in particular, the following operations: collection, recording, adaptation (updating), use, storage, combination, organisation, transmission of the Personal Data and other processing operations as per the Client's instructions.
- 6.12 When processing the Personal Data of the Data Subjects, the Provider shall apply the principle of minimisation of the Personal Data pursuant to Article 5(1)(c) of the Regulation or pursuant to Article 8 of the Personal Data Protection Act, while being obliged to process the Personal Data in accordance with good morals and to act in a manner that shall not be in conflict with and shall not circumvent the Personal Data Protection Act or other legal regulations.
- 6.13 The Provider and authorised persons designated by the Provider shall be entitled to execute operations for the purposes of the performance of the Contract and hereof, which shall be necessary or expedient for the fulfilment of the purpose of the processing thereof; the permitted operations with the Personal Data shall be, in particular, collection, recording, organisation,

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structuring, storage, alteration, retrieval, consultation, use, disclosure by transmission, dissemination or otherwise, alignment or combination, restriction, erasure, regardless of whether or not by automated means, always respecting the principle of minimisation of the Personal Data.

6.14 For the avoidance of any doubt, it is stated that the purpose of processing the Personal Data shall also include the following acts:

- data storage and maintenance on the Provider's servers or in another form at the Provider's or Sub-Processor's premises;
 - backup of data containing the Personal Data in case the Client needs to restore the data;
- unless otherwise agreed in specific cases, the Provider shall be entitled, but not obliged, to take such acts.

6.15 The Provider shall be entitled to process the Personal Data of the Data Subjects to the following extent:

- name, surname, sex;
- address of permanent or temporary residence, date of birth;
- phone number and email address.

6.16 The Client may provide and/or the Provider may obtain other Personal Data of the Data Subjects within the framework of the performance of the Contract; the Provider shall be entitled to process such data under the terms and conditions hereunder.

6.17 No consent of the Data Subjects shall be required for processing the Personal Data.

6.18 In relation to transfers of the Personal Data to a Third Country or an international organisation, the Client's instructions shall be as follows:

- The Provider shall be entitled to transfer the Personal Data to a Third Country or an international organization;
- When transferring the Personal Data to a Third Country or an international organization, the Provider shall comply with the conditions and rules set out in the Regulation and applicable legal regulations.

6.19 The Client shall be entitled to give further instructions to the Provider in relation to the processing of the Personal Data as well as change the aforementioned instructions.

6.20 The Provider shall be obliged to:

- ensure that the persons authorised to process the Personal Data undertake to keep confidentiality with respect to any information of which they have become aware, unless they are bound by the confidentiality obligation under laws of a Member State of the European Union;
- in accordance with Article 32 of the Regulation or Article 39 of the Personal Data Protection Act and at its own discretion, having regard to the state of the art, costs of implementing the measures and the nature, scope, context and purposes of the processing, as well as the risks of varying likelihood and severity to the rights and freedoms of natural persons, to take appropriate technical and organisational measures to ensure a level of security of processing the Personal Data adequate to such risk;

- upon taking into account the nature of the processing, to assist the Client, to the extent possible, through appropriate technical and organisational measures in fulfilling its obligation to respond to requests for the exercise of rights of the Data Subject;
- assist the Client in providing for the performance of the obligations under Articles 32 and 36 of the Regulation, while having regard to the nature of the processing and the information available to the Provider;
- provide the Client with all information necessary to demonstrate the compliance with the obligations set out in Article 28 of the Regulation; the Provider shall be obliged to immediately inform the Client if, in its opinion, a particular Client's instruction violates the Regulation or applicable legal regulations;
- facilitate and contribute to audits as well as inspections carried out by the Client or another auditor appointed by the Client; the purpose of the audits and inspections shall be to verify whether the Provider performs its obligations under the Regulation;
- delete all Personal Data upon termination of the provision of the Accounting Services relating to the processing of the Personal Data, at the Client's discretion, or return the same to the Client and delete any existing copies, unless the European Union law or the law of the given European Union Member State requires the retention of such Personal Data.

6.21 In accordance with Article 28(2) of the Regulation, the Client shall grant its express consent to the Provider to the involvement of a Sub-Processor in the processing of the Personal Data without any need for the Provider to seek further consent or authorisation from the Client.

6.22 The Provider and the Client shall be obliged to provide each other with mutual cooperation necessary for the performance of their mutual obligations under the Contract and hereunder, under the Personal Data Protection Act and the Regulation, as well as any obligations imposed on either of them by the Office for Personal Data Protection of the Slovak Republic.

6.23 If the Office for Personal Data Protection and/or another public authority initiates administrative or other proceedings against the Client, the subject-matter of which shall be to determine whether, as a result of the Client's actions and/or inactions, the Client's personal data protection obligations have been breached and/or if the Office for Personal Data Protection and/or another public authority initiates administrative or other proceedings against the Client for the imposition of a penalty or another sanction for a breach of the Client's personal data protection obligations, the Client shall be obliged to immediately inform the Provider of such fact, no later than the third day after becoming aware of the relevant fact, and to allow the Provider to become familiar with the relevant facts as well as with all details concerning the relevant proceedings. Unless the Provider expressly determines otherwise, the Client shall be obliged to inform the Provider of the contents of the relevant statement and/or another act in sufficient time before any statement and/or another act towards the competent administrative authority (including the refraining from making a statement and/or taking another act) and, if requested so by the Provider, to supplement and/or modify the relevant statement and/or act as per the Provider's requirements. If the Client fails to do so, it shall not be entitled to seek compensation for damage against the Provider that could be incurred as a result of the imposition of sanction and/or another procedure of the competent administrative authority.

6.24 For the avoidance of any doubt, it is stated that if, as a result of a breach of the Client's personal data protection obligations, the Client becomes obliged to pay a penalty or another sanction, such sanction shall not be deemed to be damage incurred by the Client as a result of the breach of the Provider's obligations under this Article hereof.

- 6.25 For the avoidance of any doubt, it is stated that the Provider shall not be obliged to provide, for the Client, for the performance of any obligations of the Client as a controller under the Regulation and/or the Personal Data Protection Act, unless expressly specified in the Contract or herein.
- 6.26 The Client shall be obliged to notify the Provider in writing of the date of the planned audit pursuant to this Article hereof no less than 30 (thirty) days before the planned date of the audit.
- 6.27 The Client and the Provider agree on the following terms and conditions for processing the Personal Data in the provision of the Accounting Services and archiving:
- subject of the processing: personal data of employees, statutory representatives, business partners, contractors, customers and clients of the Client;
 - duration of the processing: for the term of the Contract for the Provision of Accounting Services;
 - nature of the processing: processing in the Provider's information systems;
 - purpose of the processing: archiving;
 - type of the personal data: ordinary personal data, special category of personal data;
 - categories of the data subjects: employees, statutory representatives, business partners, contractors, customers and clients of the Client.

7 Protection against Money Laundering and Terrorist Financing

- 7.1 The Client acknowledges that when providing the Accounting Services, the Provider shall be the obliged person pursuant to Act No. 297/2008 Coll. on Protection against Money Laundering and Terrorist Financing and on Amendment and Supplementation of Certain Acts (hereinafter referred to as the "Protection Act").
- 7.2 The Client acknowledges that the Provider shall be obliged to act in accordance with the applicable legal regulations on protection against money laundering and terrorist financing in force in the Slovak Republic.
- 7.3 The Client acknowledges that the Provider shall be obliged to perform basic care in relation to the Client to the extent specified in Section 10 of the Protection Act. If a higher risk of legalization or financing of terrorism is identified according to the Provider's own program of activities, the Provider shall proceed to the implementation of enhanced diligence pursuant to Section 12 of the Protection Act.
- 7.4 The Client undertakes to provide the Provider with complete and correct information for the purpose of performing basic or enhanced care pursuant to the Protection Act to the extent required by the Provider. The Client hereby also undertakes to immediately inform the Provider of any changes in the data provided. Any breach of this obligation shall be considered as a serious breach of the Client's obligation. The Client hereby acknowledges that in case of a failure to provide the required data, the Provider shall be obliged to refuse the provision of the Accounting Services pursuant to Section 15 of the Protection Act.
- 7.5 The Client further acknowledges that the Provider shall store, process and provide the information and documents provided to third parties for the purposes of prevention and

detection of money laundering and terrorist financing, to the extent specified in Section 19(1) of the Protection Act.

8 Confidentiality

- 8.1 The Contracting Parties agree that any and all facts, information and data contained in the Contract, herein, or those that shall be set out in any amendments thereto and hereto and in related documents, or which the Parties have become or will become aware of in connection with the performance of activities under the Contract and related pre-contractual negotiations, shall be confidential information if so designated by the Contracting Party (hereinafter referred to as the "Confidential Information"). However, any information on the amount of the Remuneration agreed by and between the Contracting Parties for the provision of the Accounting Services shall in any case be deemed to be the Confidential Information. Both Contracting Parties shall be obliged to keep confidentiality with respect to the Confidential Information, unless it results from the Contract or a generally binding legal regulation otherwise. The obligation of the Contracting Parties contained in this Section hereof shall not be limited in time and shall survive the validity and effectiveness of the Contract.
- 8.2 The Contracting Parties undertake not to disclose the Confidential Information to any third parties and shall not provide any third parties with access to the Confidential Information and shall not allow any third parties to access the Confidential Information without the prior written consent of the other Contracting Party. Members of the Contracting Parties' bodies, auditors or legal advisers of the Contracting Parties who are bound by the confidentiality obligation under generally binding legal regulations in respect of the information disclosed to them shall not be considered to be the third parties.
- 8.3 The obligation to keep confidentiality with respect to the Confidential Information shall not apply to:
- information that is already publicly known or available on the date of signing the Contract;
 - information that became publicly known or accessible after signing the Contract through no fault of the Contracting Party;
 - cases where, by virtue of generally binding legal regulations or by virtue of an obligation imposed by a procedure under generally binding legal regulations, the Contracting Party is obliged to disclose the Confidential Information.
- 8.4 The use of necessary Confidential Information in court, arbitration, administrative or other proceedings involving both of the Contracting Parties shall not be deemed to be a breach of the obligation to keep confidentiality with respect to the Confidential Information under this Article hereof.
- 8.5 The Provider undertakes to keep all documents and supporting documents related to its activities under this Contract as confidential and to protect them from any loss, destruction, damage and misuse by third parties and to hand them over to the Client without undue delay upon termination of the Contract.
- 8.6 The Contracting Parties agree that the Provider shall be entitled to make copies of the documents and Supporting Documents borrowed from the Client for the purpose of the performance of the Client's obligations under the Contract and shall be entitled to retain such copies of the documents or make copies of other documents (copies of the documentation) that

shall be necessary for the purposes of keeping its own records of the performance of the agreed activities under this Contract upon termination of the Contract.

- 8.7 The Provider undertakes to keep confidentiality of all facts of which it has become aware in relation to the provision of the Accounting Services to the Client; it may only be released from this obligation by the Client by a written declaration or by a court. The confidentiality obligation shall also apply to the Provider's employees or third parties involved in the provision of the Accounting Services based on a contractual relationship with the Provider.
- 8.8 The Client undertakes not to disclose the information contained in the Provider's written outputs to any third parties without the Provider's consent and at the same time undertakes to ensure that such information is not made available to any third parties.

9 Liability for Damage

- 9.1 Each of the Contracting Parties shall be liable for any damage caused to the other Contracting Party due to a breach of its obligations under the Contract in accordance with applicable legal regulations.
- 9.2 The Provider shall be liable towards the Client solely for any damage caused by intentional or grossly negligent acts, which liability shall be fair and proportionate to the Provider's share of fault. The maximum amount of the total compensation for damages that the Provider would potentially be obliged to pay to the Client, save for cases where it is established by a final decision of a competent court that the damage was caused by the Provider's intentional act, shall not exceed the amount of the Provider's Remuneration for the provision of the Accounting Services in a given case. The Contracting Parties hereby expressly acknowledge and agree that they consider the above arrangement to be adequate.
- 9.3 The Contracting Parties agree that the amount of the total compensation for damages pursuant to Section 9.2 of this Article hereof represents the maximum damage that each of them foresees at the establishment of the contractual relationship as a possible consequence of the breach of obligation or that can be foreseen taking into account the facts that each Party knew or should have known while maintaining the usual care in accordance with Section 379 of the Commercial Code.
- 9.4 For the avoidance of any doubts, the Client acknowledges and agrees that the Provider shall not be liable to the Client for any loss of profit, costs incurred in relation to damages, reputational risk or for special, indirect or incidental damages of any kind.
- 9.5 The Provider shall not be liable for damages incurred by the Client as a result of circumstances excluding liability, as a result of the provision of false, misleading, outdated or incomplete Supporting Documents to the Provider, as a result of a failure to provide relevant information to the Provider in a timely manner, or as a result of acts or omissions of any person other than the Provider.
- 9.6 For the purposes of the Contract, force majeure and the Client's failure to provide assistance shall be deemed to be a circumstance excluding the liability of the Contracting Party.
- 9.7 Any circumstances arising after the conclusion of the Contract as a result of unforeseeable and objectively unavoidable events of an extraordinary nature, which have occurred independently

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of the will of the Contracting Party, which have an immediate impact on the performance of the subject-matter of the Contract, in particular, natural disasters, strikes, rebellions, armed attacks, wars, state of war, pandemics, power outages or other circumstances preventing the operation of the Provider's business, shall be deemed to be force majeure. In the event of force majeure, the time limit for the fulfilment of the contractual obligations shall be extended by the duration of the force majeure.

- 9.8 The Client's failure to provide cooperation shall be deemed to include, but shall not be limited to the following: the Client's failure to provide the Supporting Documents, comments, evidence, other information or documents necessary for the performance of the subject-matter of the Contract at all or in a timely manner, within the time limits specified in the Contract or herein.
- 9.9 The Provider shall not be responsible for the accuracy of the submitted Supporting Documents concerning their factual, formal and legal aspects, or of other documents necessary for the provision of the Accounting Services. The Provider shall not be responsible for the authenticity and factual accuracy of the submitted Supporting Documents and other documents.
- 9.10 If a force majeure event occurs on the part of a Contracting Party, it shall notify the other Contracting Party of such fact.
- 9.11 The Provider shall not be liable for damages if it proves that the damage could not have been prevented even if it had made all reasonable efforts to do so.
- 9.12 The Provider shall not be liable for damages incurred by the Client (e.g. by payment of fines, other sanctions such as penalties, increased fees, etc. to third parties):
- as a result of a failure to comply with the procedure recommended by the Provider to the Client in the matter in question, or
 - as a result of a different interpretation of legal regulations by a public authority in relation to the Provider's professional opinion or recommended procedure, provided that the Client has been warned of such risk by the Provider;
 - as a result of changes in generally binding legal regulations (including decrees and measures of ministries and other state administration bodies of the Slovak Republic) that were in force at the time of the provision of the Accounting Services and on the basis of which the Accounting Services were provided by the Provider, if they occurred after the provision of the Accounting Services;
- 9.13 The Provider shall not be liable for damages incurred by the Client if they are caused by a failure to submit or make available the Supporting Documents and information necessary for the performance of the subject-matter of the Contract, or if they fail to be submitted or made available in a timely manner in accordance with the terms and conditions agreed in the Contract and herein.
- 9.14 The Provider shall not be liable for late payments or erroneous payments of contributions to insurance funds, taxes and other payments of the Client, if the Provider has provided the Client with correct instructions within the stipulated period.
- 9.15 The Provider shall not be liable for results retrospectively with respect to the statements already made in case of late submission of the Supporting Documents for processing. The

Provider shall not be responsible for the Supporting Documents that have been returned and accepted by the Client.

9.16 The Provider shall not be liable for any damage caused by the provision of the Accounting Services according to the Supporting Documents submitted from the Client.

9.17 If any damage is incurred by the Client due to the Provider's inaction during the period specified in Section 5.15 hereof, the Provider shall not be liable for such damage.

9.18 The Client may claim compensation of damage against the Provider only provided that it has used all available legal means to protect its rights and interests protected by law, in particular, it has used all ordinary and extraordinary remedies, has used the possibility to have the relevant decisions reviewed in court proceedings.

9.19 The amount of damages due to penalties, fines and sanctions, the damages of which the Client may claim against the Provider under the Contract and hereunder shall be confirmed by a final decision of a public authority and a final decision of a court, if such decision may be subject to judicial review.

9.20 The amount of damages incurred due to any reason other than pursuant to Section 9.14 of this Article hereof shall be determined by a final court decision in appeal proceedings.

9.21 If a public authority imposes a sanction (in particular a fine, penalty or tax increase) on the Client that could give rise to the Provider's liability under the Contract, the Client shall be obliged to immediately inform the Provider and provide it with all necessary cooperation in the preparation of defence, in particular, to allow the Provider to become familiar with the relevant facts as well as with all details of the relevant proceedings. Unless the Provider expressly provides for otherwise, the Client shall be obliged to inform the Provider of the contents of the relevant statement and/or another act in sufficient time before any statement and/or another act towards the relevant administrative/judicial authority (including the refraining from making a statement and/or taking another act) and, if requested by the Provider, to supplement and/or modify the relevant statement and/or act according to the Provider's requirements. If the Client fails to do so, it shall not be entitled to claim any compensation against the Provider for damages which could be incurred by the Client as a result of the imposition of a sanction and/or any other procedure of the competent administrative/judicial authority.

10 Place of Provision of the Accounting Services

10.1 Unless agreed by the Contracting Parties otherwise, the place of provision of the Accounting Services to the Client and the place of delivery of accounting documents by the Client to the Provider shall be the Provider's registered office.

11 Duration of the Contractual Relationship

11.1 The Contract shall be concluded for a definite or indefinite period of time, which shall be further specified by the Contracting Parties in the Contract.

11.2 The contractual relationship established by the Contract shall terminate upon:

- written agreement of the Contracting Parties;
- written notice of termination of the Contract;
- written notice of withdrawal from the Contract.

11.3 Each of the Contracting Parties shall be entitled to terminate the Contract even without giving any reason. The notice of termination shall be in writing and shall be delivered to the other Contracting Party; otherwise it shall be invalid. The notice period shall be 2 (two) calendar months and shall commence on the first day of the calendar month following the delivery of the notice of termination to the other Contracting Party.

11.4 Each of the Contracting Parties shall be entitled to withdraw from the Contract in writing if the other Party materially breaches its obligations under the Contract or hereunder or repeatedly breaches any of its obligations under the Contract or hereunder in a non-material manner. Any breach of the obligations by the Client pursuant to Sections 4.5, 5.1, 6.23, 7.4, 8.2, 8.8, 9.21 hereof and any breach of the obligations by the Provider pursuant to Sections 6.20, 8.2 hereof shall be deemed to be a material breach of the obligations. The Provider shall also be entitled to withdraw from the Contract if it discovers facts affecting its independence in the provision of the Accounting Services or if the mutual trust between the Provider and the Client is impaired.

11.5 Any notice of withdrawal shall be in writing and shall be delivered to the other Contracting Party; otherwise it shall be invalid. Effects of a withdrawal shall commence upon delivery of the notice of withdrawal to the other Contracting Party (ex nunc). However, withdrawal from the Contract shall affect neither the right to compensation for damages resulting from a breach of the Contract, nor the contractual provisions relating to the choice of law, settlement of disputes between the parties and other provisions which, according to the expressed intention of the parties or by their nature, are intended to survive the termination of the Contract. Performances provided by the Contracting Parties prior to the termination of the Contract shall not be returned and shall not constitute performances under an invalid contract.

12 Delivery of Documents

12.1 Where documents are to be delivered to the other Contracting Party, these shall be delivered in person or through another entity to the address indicated next to the designation of the other Contracting Party in the Contract, unless the affected Contracting Party notifies the other Contracting Party in writing of a change of the delivery address. A document shall be deemed to be delivered on the date when it is accepted by the entity authorized to receive registered mail consignments on behalf of the Contracting Party. A document shall also be deemed to have been delivered on the date when the consignment is deposited due to an obstacle in the delivery on the part of the addressee. A document shall also be deemed to have been delivered when the addressee refuses to accept it. If a consignment is returned undelivered to the sender marked "addressee unknown" or similarly, the document shall be deemed to have been delivered on the fifth day following the day when the consignment was sent by the sender.

12.2 In case of a need for an immediate delivery of a document, it shall be possible to deliver the document by electronic mail to the email addresses specified in the header of the Contract, in which case the document shall be deemed to have been delivered on the date when it was

provably sent by the Provider; however, the aforementioned method shall not be used to deliver documents affecting the effectiveness and term of the Contract.

- 12.3 The Client acknowledges risks resulting from the delivery of documents electronically (including the security risks of interception or unauthorised access to such communications, the risk of damage to such communications and the risk of viruses or other harmful influences) and shall be obliged to carry out anti-virus scanning of such communications. If the Client disagrees with electronic communication or wishes to have confidential information transmitted electronically in encrypted form, it shall be obliged to inform the Provider to such effect in writing.
- 12.4 Any notices affecting an amendment or termination of the Contract shall be served by registered mail, return receipt requested, and marked "hand delivery".
- 12.5 The provisions of Sections 12.1 and 12.2 of this Article hereof shall not apply to the delivery of electronic invoices. The delivery of electronic invoices shall be governed by Section 5.10 hereof and by applicable generally binding legal regulations valid and effective in the Slovak Republic.

13 Final Provisions

- 13.1 The Client shall not be entitled to assign or transfer its rights, obligations or claims arising or incurred from the Contract to a third party without the Provider's consent.
- 13.2 By entering into the Contract, the Client shall grant its consent to the Provider to sending or providing marketing or other advertising information.
- 13.3 Having regard to a change in the legal regulation, change in the market situation, change in the business policy or based on the Provider's decision, the Provider shall be entitled to amend, supplement, cancel or replace these GBTC (hereinafter referred to as the "Change in the GBTC"). The Provider shall be obliged to notify the Client of the Change in the GBTC with an indication of its validity and effectiveness by publishing it on the website www.emineopartners.sk or by other appropriate means (including email) no later than 15 (fifteen) days in advance of the effective date of the Change in the GBTC. No change in the GBTC shall represent a fact that would require the conclusion of a written amendment to the Contract.
- 13.4 In case of the Client's disagreement with the Change in the GBTC, the Client shall be entitled to withdraw from the Contract in writing no later than the effective date of the Change in the GBTC. If the Provider fails to exercise its right to withdraw from the Contract in a due and timely manner in accordance with this Section hereof, the Client shall be deemed to have agreed to the Change in the GBTC.
- 13.5 If any of the provisions hereof or of the Contract are not effective in whole or in part or later cease to be effective, the validity of the remaining provisions shall not be thereby affected. Instead of the ineffective provisions and in order to fill in the gaps, provisions that shall, as far as legally possible, correspond best to the meaning and purpose hereof and of the Contract shall be applied, provided that the Contracting Parties have taken this issue into account when entering into the Contract.

13.6 Any disputes arising out of the Contract, including disputes concerning the validity, interpretation or cancellation thereof, shall be solved before general courts of the Slovak Republic.

13.7 If these GBTC are prepared in several language versions, the Slovak version hereof shall prevail.

13.8 These GBTC shall become valid and effective on 20 September 2024.