

General Mandate Conditions

BMB Partners

(GMC)

PART I. (COMMON PROVISIONS)

1. Definition of terms and scope

(1) For the purposes of these General Mandate Conditions (GMC), the following terms shall be ascribed the below meaning:

(i) *"BMB Partners"* shall refer to BMB Partners s.r.o., company ID: 35 819 855, with their registered office at Zámocká 34, 811 01 Bratislava, registered with the Commercial Register of the District Court Bratislava I, section: Sro, file No.: 24874/B, as well as to their legal successors;

(ii) *"Client"* shall refer to a person to whom BMB Partners committed itself to provide services, and, if required by the context, also to a person interested in the services provided by BMB Partners, as well as to their legal successors;

(iii) *"Services"* shall refer to tax advisory, audit and review services-related advisory, including agreed-upon procedures, and, upon request of the Client, also bookkeeping services, personnel agenda and payroll services;

(iv) *"Contract"* shall refer to a contractual relationship concluded between BMB Partners and the Client the subject of which is the provision of Services by BMB Partners to a Client, including any changes and amendments thereto; the Client and BMB Partners may conclude one or more Contracts;

(v) *"Assignment"* shall specify the Services BMB Partners commits itself to provide to the Client under the terms and conditions agreed between them; under one Contract BMB Partners may perform one or more Assignments for the Client, in such a case the Contract shall have a character of a framework contract;

(vi) *"Information provided by BMB Partners"* shall refer to information, reports, analyses, expert opinions, organisation projects, proposals, drawings, statements and similar documents prepared by BMB Partners;

(vii) *"Force Majeure"* shall refer to an obstacle beyond the control of the obliged party which prevents the obliged party from fulfilling its obligations, if it cannot be reasonably expected that the obliged party averts or overcomes the obstacle or its consequences, and that it could foresee this obstacle at the point the obligations originated;

(viii) *"Authorized person"* shall refer to a member of the statutory body of BMB Partners, authorized signatory of BMB Partners, or another person entrusted with the performance of a specific Assignment and/or Contract as specified in the Contract and/or Assignment;

(ix) *"Commercial Code"* shall refer to the Act No. 513/1991 Coll. (Commercial Code) as amended;

(x) *"Civil Code"* shall refer to the Act No. 40/1964 Coll. (Civil Code) as amended.

(2) These GMC consist of two parts. The first part explains common (general) provisions applicable to all Services to be provided by BMB Partners to the Client. The second part contains special provisions for reviews and audits. The first part of GMC applies if not stated otherwise in the second part of GMC.

2. General conditions

(1) The offers (proposals) of BMB Partners pertaining to the conclusion of Contracts and/or their changes and amendments and/or to the acceptance of further Assignments by BMB Partners are valid for the period of one month after the delivery of the proposal to the Client, unless the proposal of BMB Partners states a different validity period. The estimates with respect to the amount of the preliminary BMB Partners fee are open to consideration unless explicitly referred to as binding. A proposal as well as the documents regarding the proposal of BMB Partners including any eventual annexes remain the exclusive property of BMB Partners; without a consent of BMB Partners the Client is not entitled to make any copies, reproductions or duplicates thereof and disclose them to a third party and/or notify a third party thereof. Third parties may not be informed of the content of a proposal including the documents regarding the proposal and the thereto related annexes without the consent of BMB Partners. If the proposal of BMB Partners does not result in a conclusion of a Contract or an Assignment, the Client is obliged to return the proposal, the documents regarding the proposal as well as any annexes to BMB Partners without unnecessary delay.

(2) These GMC regulate the mutual rights and duties of BMB Partners and the Client with respect to the provision of Services by BMB Partners to the Client. These GMC are considered to be an integral part of the Contract and are applicable also to each amendment to the Contract as well as to all subsequent and future Assignments. Different arrangements in the Contract and/or other written arrangements between BMB Partners and the Client have precedence over these GMC.

(3) BMB Partners undertakes to provide the Services to the Client with professional care and in compliance with legal regulations, to protect the rights and legitimate interests of the Client which are known to BMB Partners, and in this respect, it may use every legal means available.

(4) BMB Partners is entitled to appoint its staff to perform the Assignment.

(5) When performing an Assignment or in relation to an Assignment, BMB Partners may appoint third parties (subcontractors). This also applies to those fields where the existing legal

regulations do not allow the performance of specific services by BMB Partners, e.g. legal consulting. Unless agreed otherwise, BMB Partners may choose these third parties at its sole discretion. In such cases these GMC are also applicable to the services performed by third parties unless this is contrary to cogent legal regulations.

(6) BMB Partners shall provide the Client with Services in compliance with Slovak legal regulations; foreign legal regulations may be applied in relation to these GMC and/or a Contract and/or an Assignment only if explicitly agreed in writing between BMB Partners and the Client.

(7) The Information provided by BMB Partners is binding if provided or confirmed in writing and if duly signed by an Authorized person. The written form is maintained even if the Information provided by BMB Partners is delivered to the Client by sending an email from the Authorized person's email address in pdf format and is signed by the Authorized person.

(8) The provisions of these GMC are only applicable to the extent that they are not contrary to cogent legal regulations; instead of a provision of these GMC which is contrary to a cogent legal regulation, such cogent legal regulation shall apply.

3. Scope and performance of the Assignment

If changes of legal regulations or their interpretation which might have impact on the conclusions of an Assignment occur after the performance of an Assignment, BMB Partners is not obliged to notify the Client of such changes or of their consequences, unless the Client and BMB Partners agree otherwise. This also applies to completed parts of an Assignment.

4. Client's obligation to provide explanation; Representations confirming completeness

(1) The Client is obliged to provide BMB Partners, even without a prior written request and without unnecessary delay, with all the information and documents as well as to inform BMB Partners of all matters and circumstances required to perform the Assignment duly and on time. This also applies to the information, documents, matters, and circumstances that may occur or that first become known to BMB Partners and/or the Client during the Assignment. The Client is obliged to provide BMB Partners, without unnecessary delay, with any cooperation needed for due and timely performance of the Assignment by BMB Partners.

(2) The Client is responsible for the correctness, authenticity, lawfulness and completeness of all information, documents, matters and circumstances of which he informs or which he

provides to BMB Partners for the purposes of the Assignment, and he declares and commits himself that he is authorized to provide them to BMB Partners. Unless agreed otherwise by the Client and BMB Partners in writing, BMB Partners is not obliged to check the correctness, authenticity, lawfulness, and completeness of the information, documents, matters and circumstances of which it is informed or which it is provided by the Client for the purposes of the Assignment. Upon request of BMB Partners and without unnecessary delay, the Client is obliged to issue and submit to BMB Partners a confirmation that the submitted documents, information, matters, and circumstances are complete, correct, lawful and authentic. If the Client and BMB Partners agree in writing that the duties of BMB Partners shall include also the check of the correctness, authenticity, lawfulness and completeness of information, documents, matters and circumstances of which the Client informs or which he provides to BMB Partners for the purposes of the Assignment, and if BMB Partners informs the Client that the information, documents, matters and circumstances submitted by him are incorrect, false, unlawful and/or incomplete and the Client insists on their use for the performance of the Assignment in the form in which he has submitted them to BMB Partners, BMB Partners shall not bear any responsibility for the deficiencies in Services provided to the Client and their results, including the Information prepared by BMB Partners. This does not affect the right of BMB Partners to refuse the performance of the Assignment and/or the provision of the Services, as well as the right to withdraw from the Assignment and/or the Contract for this reason. The Client is obliged to inform BMB Partners within five days after receiving a request from BMB Partners, whether he insists on the use of information, documents, matters, and circumstances which BMB Partners considers to be incorrect, false, unlawful and/or incomplete. Where BMB Partners informs the Client of the incorrectness, falseness, unlawfulness and/or incompleteness of information, documents, matters and circumstances disclosed or provided by the Client to BMB Partners, it may suspend the provision of Services which are based on such information, documents, matters and/or circumstances until it receives the information from the Client whether he insists on their use for the performance of the Assignment, unless BMB Partners and the Client agree otherwise in writing. The period required for the completion of the Assignment shall be extended by the period for which the provision of Services had to be suspended.

(3) During the term of the contractual relationship the Client is obliged to disclose to BMB Partners all new and/or changed information and/or matters and/or circumstances that might be significant for the performance of the Assignment and/or its part by BMB Partners as soon as such facts become known to the Client or when BMB Partners asks for their provision.

(4) In the extent required for due and timely provision of Services to the Client, BMB Partners may:

(i) use the information and documents provided by the Client as well as make copies, reproductions, and duplicates thereof,

(ii) make accessible or disclose to third parties the information and documents provided by the Client or copies, reproductions, and duplicates thereof.

(5) The Client is obliged to inform BMB Partners without unnecessary delay if he has previously appointed another party to perform the activities that are subject of the Contract and/or an Assignment or to prove to BMB Partners that the contractual relationship with such a party has already been duly terminated.

5. Retaining independence

The Client is obliged to take every preventive measure to preclude the undermining of the independence and loyalty of BMB Partners' staff and will refrain from any efforts to undermine their independence and loyalty. This applies in particular to job and cooperation offers and offers to accept an assignment on the account of a BMB Partners employee, or other similar offers addressed to employees of BMB Partners (hereafter "**job offer**"). The Client commits himself not to address job offers to any employee of BMB Partners, whether during the contractual relationship between BMB Partners and the Client or for one year after its termination. If the Client breaches the above duty under Article 5, he is obliged to pay to BMB Partners a contractual penalty in the amount of 12 times the average monthly fee for all Services the Client was obliged to pay to BMB Partners for the performance of Assignments during the period of 24 months preceding the breach by the Client (or for the duration of the contractual relationship, if the contractual relationship lasted less than 24 months; however, at least in the amount of six monthly salaries of the employee in question) for each single breach. For the purposes of this Article 5, any individual cooperating with BMB Partners on the performance of the Contract and/or Assignment counts as an employee, irrespective of the form or way of cooperation.

6. Time limits for the provision of services

(1) The agreement between the Client and BMB Partners with respect to the time limits for the completion of the Assignment does not constitute a contract with fixed time limits for performance as defined in Section 518 of the Civil Code or in Section 349 (3) of the Commercial Code.

(2) BMB Partners has the right to extend, also repeatedly, the agreed time limits for the performance of the Assignment by the period of delay caused by the circumstances of Force

majeure and/or the delay caused by subcontractors of BMB Partners. If the time limits for the performance of the Assignment are extended as described in the previous sentence by two months, and the Assignment is not completed within an extra period of fourteen days provided by the Client either, the Client has the right to withdraw from the Assignment to which the failure to meet the agreed time limits relates.

(3) If the Client is in delay with due and timely fulfilment of any duties under Part I, Article 4, paragraph 1, or Article 14, paragraph 4 of these GMC, BMB Partners may extend the agreed time limits for the performance of the Assignment to which the breach of duty relates by the period of delay with the fulfilment of such duty.

7. Protection of intellectual property of BMB Partners

(1) The Client may use, disclose, or provide to third parties the results of the Services provided by BMB Partners to the Client, including the Information prepared by BMB Partners, exclusively based on a previous written consent of BMB Partners. However, if the results of Services provided by BMB Partners to the Client, including the Information prepared by BMB Partners, are disclosed, or provided to third parties, this does not give rise to any third-party liability for BMB Partners.

(2) The results of Services provided by BMB Partners to the Client, including the Information prepared by BMB Partners, may not be used for advertising purposes; the failure to observe this ban as well as the failure to ask for a previous written consent under paragraph 1 entitles BMB Partners to withdraw from the Contract and/or the Assignment. Withdrawal from the Contract does not affect the right of BMB Partners to a contractual penalty of 12 times the agreed monthly fee for all Services, nor does it affect the right of BMB Partners to compensation for all damages incurred.

(3) BMB Partners is and will remain the owner of all intellectual property rights relating to the results of the Services provided by BMB Partners, including the content of Information or its parts prepared by BMB Partners (e.g. author's rights, database rights etc.). The Client may use the results of the Services provided by BMB Partners, including the Information prepared by BMB Partners, only in the extent and under the conditions stated in these GMC or agreed otherwise in writing between the Client and BMB Partners.

8. Remediating of defects

(1) The Client has the right to ask BMB Partners in writing for a free removal of incorrectness and defects with respect to the Services provided by BMB Partners to the Client as well as their results,

including the Information prepared by BMB Partners, if such incorrectness or defects were caused by BMB Partners; this claim expires after the lapse of six months after the delivery of the results of services, including the Information prepared by BMB Partners, to the Client. If this point in time cannot be clearly determined, the claim of the Client expires after the lapse of six months after the provision of defective Services.

(2) Incorrectness or defects under the above paragraph 1 do not include deficiencies which originate after the provision of Services and/or their results by BMB Partners, including the Information prepared by BMB Partners, to the Client, due to the changed situation or legal status or changes in the interpretation of relevant legal regulations.

(3) If the timely claimed incorrectness and/or defects for which BMB Partners is responsible under the above paragraph 1 cannot be sufficiently and satisfactorily remedied, or if BMB Partners does not provide remedy within an appropriate period after receiving the request of the Client (if remedy is possible), the Client has the right to request in writing an appropriate discount from the fee of BMB Partners. This claim of the Client expires if not claimed against BMB Partners without unnecessary delay after finding that the incorrectness and/or defects cannot be sufficiently and satisfactorily remedied or after vain expiration of an appropriate deadline, in which BMB Partners was obliged to remedy the incorrectness and/or defects. If the Client incurs claims for damage due to incorrectness and/or defects of the Services provided by BMB Partners and/or their results, including the Information prepared by BMB Partners, Part I, Article 9 of these GMC applies.

9. Liability for damages

(1) BMB Partners is liable only for such damage originated to the Client in relation to the provision of Services which was caused deliberately or by gross negligence because of the failure of BMB Partners to meet its duties based on these GMC and/or the Contract and/or legal regulations.

(2) BMB Partners is liable to the Client for the damage originated in relation with the provision of Services to the Client because of the Client taking the steps recommended by BMB Partners in the Information provided by BMB Partners only if it is binding under Article 2 paragraph 6 of these GMC.

(3) Any claims of the Client for the compensation of the damage for which BMB Partners is responsible in relation to the provision of Services to the Client contrary to these GMC and/or the Contract and/or legal regulations – hereafter also “*Defective services*” – are limited in aggregate by the amount of three times the fee (Part I, Articles 13 and 14 of these GMC) to which BMB Partners

is entitled for Defective services. Any claims of the Client for the compensation of the damage under this paragraph 3 for Defective services shall not exceed the maximum amount of the insurance coverage to which BMB Partners is entitled with respect to the damage caused because of Service provision under third party liability insurance concluded by BMB Partners.

(4) BMB Partners is not liable for the damage incurred by the Client in relation to the provision of Services, if the Client does not file all ordinary and extraordinary legal remedies duly and on time against the steps and/or decisions taken by the competent public authority in relation to the duty of the Client to pay a particular fine and/or sanction and/or in relation to another decision of a public authority as a result of which the Client might incur damage. Filing all legal remedies will not be required only if BMB Partners agrees to non-filing. The compensation may not be claimed prior to a valid completion of proceedings regarding the legal remedies; this does not apply if BMB Partners agreed to non-filing of legal remedies.

(5) If a competent public authority imposes a fine and/or a sanction on the Client and/or takes another decision which could give rise to liability of BMB Partners for damages, the Client is obliged to inform BMB Partners of this fact without delay and, upon request of BMB Partners, let itself be represented by BMB Partners and/or another person designated by BMB Partners and to provide BMB Partners with any necessary cooperation upon the preparation and filing of all ordinary and extraordinary legal remedies against the decision of the public authority, including the submission of required documents and granting powers of attorneys for the representation vis-à-vis a competent public authority. Direct and indirect costs incurred by BMB Partners when preparing the above documents are borne by the Client. If the Client does not proceed according to this paragraph 5, BMB Partners shall not be liable for the damage incurred by the Client in relation to the provision of Services.

(6) BMB Partners is only liable to the Client, not to third parties. BMB Partners is not liable for the damage incurred by third parties because of the use of the results of Services provided to the Client, including the Information prepared by BMB Partners. The Client is obliged to explicitly notify of this fact third parties that, because of the activities or negligence of the Client, acquired access to the results of Services provided to the Client, including the Information prepared by BMB Partners. The provision of Article 7 paragraph 1 of these GMC is not affected thereby.

(7) If the activities of BMB Partners are performed with the assistance of a third party, e.g. a data processing company, BMB Partners is liable only for the damage originated due to the failure to fulfil his duties upon the appointment of the third party.

(8) BMB Partners and its staff are not liable for any damage sustained because of an erroneous

transmission, or the loss or change of data. All electronic transmissions are made exclusively at the Client's risk. The Client is aware of the fact that the confidentiality of information in the case of its transmission over the Internet is not secured. Therefore, BMB Partners is not liable for the delivery of data to recipients other than the originally determined one. The Client will not claim against BMB Partners any damages on these grounds, neither by lawsuit nor out of court. Any changes or amendments to the documents sent by BMB Partners to the Client are only admissible subject to its express consent.

(9) Receiving and forwarding information by BMB Partners on the phone, in particular through automatic answering machines, faxes, electronic mail or other electronic communication means is not always secured. The delivery of written documents is regulated by the provisions of Part I, Article 15, paragraph 9 of these GMC.

10. Duty to maintain confidentiality, data protection

(1) BMB Partners shall treat as confident all information that it receives in connection with its activities (work) for the Client, unless the Client or a party stipulated by law explicitly releases BMB Partners of its obligation to keep confidentiality or unless the keeping of such confidentiality is superseded by a legal obligation to disclose information. The obligation to maintain confidentiality does not relate to:

(i) those facts, information and data which are publicly or otherwise known to BMB Partners as well as to those facts, data and information which subsequently become publicly or otherwise known to BMB Partners in a way other than through a failure of BMB Partners to maintain confidentiality;

(ii) the disclosure of facts, information and data to persons in the extent which is necessary for due and timely provision of Services by BMB Partners (e.g. BMB Partners staff or third parties appointed by BMB Partners to perform particular activities in relation to the provision of Services by BMB Partners);

(iii) the disclosure of facts, information, and data the publishing or disclosure of which is required by law or by decisions of public authorities.

(2) The duty of BMB Partners to maintain confidentiality under paragraph 1 does not refer to the results of Services of BMB Partners provided to the Client, including the Information prepared by BMB Partners, in an anonymized form.

(3) BMB Partners is entitled, to an extent necessary for due and timely provision of Services to the Client, to process or to have processed information and documents (data storage media, data, check numbers, analyses and software), including the personal data, provided by the Client, by third parties authorized

by BMB Partners. When processing personal data of individuals, BMB Partners ensures their strict protection and complies with the provisions of 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) (hereafter "GDPR"), Act No. 18/2018 Coll. on the Protection of Personal Data and on Changes and Amendments to Certain Acts, as amended (hereafter "Personal Data Protection Act"), and related legislation.

(4) The Client declares that it is entitled to process and provide BMB Partners with the personal data of individuals (hereafter "data subjects"). In relation to data subjects, the Client is obliged to take appropriate technical and organisational measures to ensure that the processing of personal data complies with the requirements of GDPR and to ensure the protection of the rights of data subjects. The Client is responsible for compliance with the principles of personal data processing and for meeting the information duty.

(5) If the legal basis for the processing of personal data is the consent of the data subject, the Client is obliged to ensure the consent of the data subject and, if requested by BMB Partners, provide a proof thereof.

(6) BMB Partners declares that it has taken appropriate technical and organisational measures to protect the rights and freedoms of data subjects with regard to the processing of personal data and to comply with GDPR and the Personal Data Protection Act. In addition, BMB Partners regularly has its processes related not only to the GDPR but also to cybersecurity audited according to an international standard. BMB Partners is certified under the international ISO/IEC 27002 standard for information security and holds the TISAX (Trusted Information Exchange Assessment Security) certificate, which is the standard for information security.

(7) BMB Partners shall ensure that the information duty is consistently met in relation to the data subjects. The document *Information on the processing of personal data by BMB Partners s.r.o.* is published on the website of BMB Partners. The aim of the document is to provide data subjects with information on the conditions, purposes, and principles of the processing of their personal data, as well as on their rights and how to exercise them.

(8) Unless stated otherwise by these GMC and/or the Contract, the information and documents (data storage media, data, check numbers, analyses and software) provided to BMB Partners by the Client as well as the results of Services of BMB Partners for the Client, including the Information prepared by BMB Partners, shall be returned by BMB Partners exclusively to the Client; unless agreed otherwise with BMB Partners.

(9) If explicitly agreed by BMB Partners and the Client in writing, BMB Partners may be granted a written power of attorney by the Client to represent him before public authorities as well as to take other legal and factual steps. Any required mandates or powers of attorney must be granted by the Client to BMB Partners in writing. BMB Partners is entitled to an extra fee for such representation, which will be agreed upon between the Client and BMB Partners.

(10) Unless stated otherwise in these GMC and/or the Contract, the Client shall maintain confidentiality with respect to all information, facts and data, including personal data, provided to him by BMB Partners during the negotiations regarding the conclusion or during the work on and/or during the term of the Contract and/or Assignment and he may neither publish, provide nor disclose in any other way these facts, information and data without a prior written consent of BMB Partners. Breach of the duty of confidentiality within the meaning of the preceding sentence shall entitle BMB Partners to withdraw from the Contract and/or the individual Assignment. Termination of the Contract shall not affect BMB Partners' entitlement to a contractual penalty of 12 times the agreed monthly fee for all Services, as well as to compensation for all damages caused.

11. Termination and withdrawal

(1) Unless agreed otherwise in writing or unless provided otherwise by a cogent legal regulation, the contracting parties may terminate the Assignment, Contract and/or their part at any time. The notice period is three months and starts running on the first day of the month following the month in which the notice was delivered to the other contracting party. Immediate termination is effective upon delivery of the notice to the other party.

(2) In each of the termination cases only those parts of Assignments or their parts will be completed by BMB Partners until the termination of the contractual relationship on which BMB Partners and the Client agree and if BMB Partners is provided by the Client with all the required documents and information as well as with the cooperation needed for their due completion, duly and on time.

(3) BMB Partners has the right to withdraw from the Contract in the cases provided by law. Besides, BMB Partners has the right to withdraw from the Contract in the following cases:

- (i) the trust between BMB Partners and the Client is broken,
- (ii) the financial position or the creditworthiness of the Client deteriorates significantly,
- (iii) the Client has entered into liquidation, has wound up with a legal successor, is insolvent or over-indebted, is at risk of bankruptcy, has filed for bankruptcy or for restructuring,

(iv) the Client does not provide necessary information and cooperation,

(v) the Client does not settle the advance payment agreed upon,

(vi) the Client is over 15 days in default of payment of any due amount payable to BMB Partners,

(vii) the Client fails to meet any duty under these GMC and/or the Contract and/or legal regulations and, despite being requested by BMB Partners, fails to meet his duty within an appropriate deadline provided by BMB Partners.

(4) In the case of the withdrawal from the Contract, BMB Partners is not obliged to take all unpostponable steps. However, BMB Partners and the Client may agree the conditions under which BMB Partners takes certain unpostponable steps as well as completes particular Assignments and/or their parts.

(5) The right of BMB Partners to withdraw from the Contract also includes the right to withdraw from any part of the Contract related to the Assignment and/or its part, including those Assignments and/or their parts in relation to which the Client has failed to meet his duties and which were not completed as at the date of withdrawal from the Contract, or which should be performed in the future.

(6) The Client has the right to withdraw from the Contract in the part related to the Assignment or its part in relation to which BMB Partners is in default of fulfilling its duty. The Client has this right only if BMB Partners, despite being requested by the Client, fails to meet its duty duly and within an appropriate deadline provided by the Client. The provision of Article 6 paragraph 2 of these GMC is not affected thereby.

(7) If the Assignment, Contract and/or their part is terminated under this Article 11, BMB Partners is entitled to the fee under the conditions stated in Article 13 of these GMC.

(8) The termination of the Assignment, Contract and/or their part does not affect the claim for the compensation of damage incurred as a result of the breach of the Contract and/or these GMC and/or legal regulations, the claim for payment of the contractual penalty, applicability of the Slovak law, applicability of the Commercial Code, solving disputes between the contracting parties, and provisions of the Contract and these GMC which may last also after the termination of the Contract and/or its part subject to the decision of parties or subject to the nature of the provisions.

12. Delay on the part of the Client

(1) If the Client does not provide BMB Partners with the necessary cooperation, and, if the Client, despite a request of BMB Partners, does not meet his duty duly and within an appropriate deadline provided to him by BMB Partners, BMB Partners is entitled to a fee for the Services as well as to a reimbursement of the expenses incurred under

Article 13 of these GMC, and it is also entitled to withdraw from the Contract.

(2) If the Client delays in acceptance of the results of Services of BMB Partners, including the Information prepared by BMB Partners, and if the Client does not meet this duty, even if requested by BMB Partners, duly and within an appropriate deadline provided by BMB Partners, BMB Partners is entitled to a fee for the Services provided to the Client, including their results, as well as to a reimbursement of the expenses incurred under Article 14 of these GMC, and it is also entitled to withdraw from the Contract.

(3) The Client's delay in acceptance of the results of Services provided by BMB Partners and/or the failure of the Client to meet the obligation to cooperate will entitle BMB Partners to claim compensation for the damage incurred by BMB Partners, including additional expenses.

13. Entitlement to fee

(1) If the Assignment or its part is not completed for reasons on the part of the Client (e.g. due to the termination of the Contract or its part), BMB Partners is entitled to the agreed fee and to the reimbursement of duly incurred expenses equally as if BMB Partners provided the Client with the Services under the Assignment or its part that was not executed. In this case BMB Partners is not obliged to decrease its fee by the amount it receives, or it could receive by utilizing its capacities and staff otherwise. For the avoidance of doubt, it is stated that a reason for which the Client is solely responsible, is even if the Contract is terminated by BMB Partners, but for reasons on the Client's side.

(2) If the Assignment or its part is not performed for reasons other than stated in paragraph 1, BMB Partners is entitled only to the proportion of the fee corresponding to the Services actually provided and to their results, as well as to the reimbursement of the expenses actually incurred.

(3) If the Assignment is not performed for reasons solely on the part of BMB Partners, paragraph 2 is applicable only if the Services actually provided or their results can be used, despite the non-completion of the Assignment, by the Client for the purpose for which the Services were provided and their results intended.

(4) The fee rates are set in Euros and do not include VAT. The fee is payable within fourteen (14) days after the invoice date. If the payment of the entire fee or its part is delayed, BMB Partners may charge late charges at the statutory rate as well as any debt recovery costs and damages. Further, if the Client is in default of payment of any part of the fee and/or of the reimbursement of costs incurred in relation to the provision of services to the Client, BMB Partners may declare all and any other claims of BMB Partners against

the Client immediately due. Receivables not yet due become due at the moment of such declaration.

(5) In the case of a serious deterioration of the Client's financial position or creditworthiness of the Client and/or if the Client has entered into liquidation, has wound up with a legal successor, is insolvent or over-indebted, is at risk of bankruptcy, has filed for bankruptcy or for restructuring, BMB Partners is entitled to declare all and any of its claims against the Client immediately due. Receivables not yet due become due at the moment of such declaration.

(6) An invoice issued by BMB Partners for the Client is considered to be approved by the Client, if the Client does not send to BMB Partners a written objection against it within the invoice due date (the date of delivery to BMB Partners is decisive).

(7) BMB Partners is entitled to annually adjust the fee by a percentage corresponding to the annual inflation rate declared by the Slovak Statistical Office calculated with the consumer price index for the immediately preceding calendar year. BMB Partners is entitled to increase the fee under the previous sentence no sooner than in the month following the month in which the annual inflation rate for the previous calendar year is declared by the Slovak Statistical Office. The amount of the fee adjusted under this paragraph of GMC shall be rounded up to the whole number.

14. Fee

(1) BMB Partners is entitled to a fee for the Services provided to the Client. The fee will be agreed as a flat-rate payment or calculated based on the number of hours spent on the Assignment and the agreed hourly rate. Unless a free advisory (consulting) Service has been agreed upon, BMB Partners is entitled to the fee usually charged at the time and place of the supply of Services by BMB Partners for the Services comparable with the Services provided by BMB Partners to the Client.

(2) If, during the performance of the Assignment or its part, circumstances are found or conditions arise that were not known at the time of the acceptance of the Assignment (e.g. the need to perform activities originally not planned within the Assignment) and due to which the number of hours or the price of the provided Services rises by more than 5%, BMB Partners is entitled to withdraw from the Contract in the part relating to such Assignment or its part, if the Client does not accept, without unnecessary delay after being informed by BMB Partners, the increase in the thereto related expenses and in BMB Partners' fee.

(3) In addition to the fee for the Services provided, BMB Partners is entitled to the reimbursement of expenses duly incurred in relation to the provision

of Services to the Client. BMB Partners may at any time require an adequate advance payment and make the release of the results of its Services provided to the Client, including the Information prepared by BMB Partners, conditional upon full satisfaction of the claims of BMB Partners against the Client. BMB Partners may also suspend the provision of further Services until all the payable claims of BMB Partners against the Client are fully settled.

(4) If the Client fails to pay the required advance payment without unnecessary delay after being requested by BMB Partners, BMB Partners is, without a prior notice, entitled to suspend the provision of further Services to the Client until the advance payment is duly paid.

(5) Notwithstanding paragraph 6, a claim raised by the Client under Part I, Article 8 of these GMC against BMB Partners does not entitle the Client to withhold the fee to which BMB Partners is entitled under Part I, Articles 13 and 14 of these GMC.

(6) The Client is entitled to unilaterally compensate against the receivables of BMB Partners from the Client, including the receivables representing the fee and the compensation of duly incurred expenses under Part I, Articles 13 and 14 of these GMC, only its payable receivables from BMB Partners, which were recognized by BMB Partners in writing or which were recognized to the Client as payable by BMB Partners through a valid and enforceable court decision.

(7) BMB Partners is entitled to unilaterally set off its due and not yet due receivables from the Client, including the receivables representing the fee and the settlement of duly incurred expenses under Part I, Articles 13 and 14 of these GMC, against receivables of the Client, including receivables related to any deposit balances or other liquid assets of the Client at its disposal, even if explicitly taken into custody.

15. Miscellaneous

(1) BMB Partners will archive all information and documents it receives from the Client in connection with the performance of the Assignment, those prepared by BMB Partners as well as all the correspondence on the Assignments in compliance with the legal regulations on the duty to archive such documents.

(2) Upon request of the Client and at his expense, BMB Partners shall return to the Client without unnecessary delay all the information and documents received by BMB Partners from the Client in connection with the provision of Services to the Client (if they are no more important for the completion of the Assignment they relate to). This, however, does not include the correspondence between BMB Partners and the

Client or the documents that are held in original by the Client. BMB Partners can make and keep copies or duplicates of the information and documents it gives back to the Client.

(3) BMB Partners reserves the right to change and/or amend the GMC. Any changes or amendments of these GMC come into effect on the day they are published on the website of BMB Partners, unless another effective day is stated in the published wording. If the Client informs BMB Partners within ten days after the changed or amended GMC become effective that he does not agree with the change/amendment, BMB Partners has the right to terminate the Contract with immediate effect. If the Client does not inform BMB Partners within ten days after the changed or amended GMC become effective that he does not agree with the change/amendment, he is considered to have approved the changes or amendments to GMC and the mutual relations of BMB Partners and the Client are regulated by the changed or amended GMC as of the day the GMC become effective. The Client is considered to have approved the changed or amended GMC also if he continues using the Services of BMB Partners after the lapse of ten days since the effective date of the changed/amended GMC.

(4) If one of the provisions of these GMC and/or of the Contract is or becomes invalid or ineffective, the other provisions of these GMC and/or of the Contract remain unaffected. In such a case the Client and BMB Partners agree to replace the invalid/ineffective provision by a new valid/effective provision which is as close as possible to the economic purport of the invalid/ineffective provision. Until such time the wording of these GMC and/or of the Contract which is as close as possible to the economic purport of the invalid/ineffective provision applies per analogiam; if not possible, the relevant legal regulations of the Slovak Republic apply accordingly.

(5) The mutual relations of BMB Partners and the Client resulting from these GMC and/or the Contract are regulated by Slovak legal regulations, while the collision norms of the Slovak legal regulations are not considered. The mutual relations of BMB Partners and the Client resulting from these GMC and/or the Contract are regulated by the Commercial Code.

(6) The place of supply is the registered office of BMB Partners, i.e. Bratislava.

(7) Any disputes which originate or may originate in relation with these GMC and/or the Contract will be referred to the courts of the Slovak Republic.

(8) In matters relating to these GMC and/or to the performance of the Contract and/or Assignment, BMB Partners and the Client will communicate through the Authorized persons, and, in matters relating to operative and standard issues, through contact persons, the names, surnames and contact data of whom will be stated in the Contract or in the Assignment. The parties are obliged to notify each

other of any changes of the Authorized persons, contact persons or their data by means of email communication of the Authorized persons. A change shall be effective for a party upon delivery (by email message) to the email address of the Authorized person. For the avoidance of doubt, it is stated that only the Authorized persons are authorized to communicate on significant matters relating to the contractual relationship, wording, validity or effectiveness of the Contract and/or the Assignment. Communication by contact persons on the above matters shall not be binding for the contracting parties.

(9) Unless these GMC and/or the Contract specify otherwise, any notifications, declarations, instructions, requests, calls and other communication between BMB Partners and the Client regarding these GMC, performance of the Contract and/or Assignment (hereafter “**written communication**”) have to be made in writing. Written communication is considered to be delivered

(i) in the case of a personal delivery - when handed over to the person entitled to take over documents for this party, against the signature of such a person on the acknowledgment of receipt and/or on the copy of the delivered document,

(ii) in the case of a delivery by postal services (Slovenská pošta, a.s. or another deliverer – courier) when delivered to the address of the party, and, in the case of registered mail, when handed over to a person entitled to take over written communication for this party, against the signature of such a person on the acknowledgment of receipt or when refusing to take over the written communication, however, at the latest on the day the undelivered document returns back to the party which has sent the written communication, even though the other Party has not gained knowledge of the contents of the written communication,

(iii) in the case of electronic transmission, in form of an email, when the email is delivered to the other party, however, under the assumption that, on the day the email was sent, the sender did not receive a notification on the failure to deliver the email to the other party; in the case of functional access of both parties to a data room or a software application, the written documentation is considered to be delivered when made accessible in the data room/application.

Written communication which refers to significant matters relating to the contractual relationship, wording, validity, or effectiveness of the Contract and/or the Assignment, is considered to be delivered only if delivered to Authorized persons under (i) or (ii) of this paragraph of GMC.

(10) Upon the liquidation of BMB Partners or the Client with a legal successor, the rights and duties resulting from these GMC and/or the Contract are passed on to the legal successor.

(11) The Client may transfer the rights and duties resulting from these GMC and/or the Contract to a third party only with a prior written consent of BMB Partners.

(12) In cases when the duty to pay a contractual penalty has been agreed between BMB Partners and the Client, the injured party is also entitled to claim compensation for the entire damage originated.

16. Additional provisions

(1) In all its activities (work), BMB Partners is entitled to treat the information and documents it is provided by the Client, the numeric data in particular, as correct, authentic and complete (see also Part I, Article 4, paragraph 2 of these GMC). The Client shall deliver to BMB Partners on time all the information and documents needed for the compliance with the set deadlines, in particular with respect to tax assessments, so that BMB Partners has sufficient time to process them.

(2) Special separate issues will be addressed by BMB Partners only if ordered separately by the Client.

(3) The order under paragraph 2 and/or further Assignment of the Client must include mainly:

(i) a detailed description of the situation which makes the Client to appoint BMB Partners and an exact wording of the question the answer to which will be considered to be fulfilment of BMB Partners duties;

(ii) the description of the situation has to be accompanied with necessary information or documents relating to the Assignment;

(iii) proposed deadline for the completion of the Assignment;

(iv) further relevant information needed for a due and timely completion of the Assignment;

(v) form of the Service provision;

(vi) other required conditions of Service provision.

BMB Partners reserves the right to ask the Client to amend the above content of the order and/or requirements by further information BMB Partners may require for the provision of the services in question.

If BMB Partners is interested in the provision of the required Services to the Client, it will prepare a proposal which shall contain mainly an estimated number of hours needed to perform the Assignment, the proposed date of service provision, the fee of BMB Partners for the Services, the information and documents needed for due and timely provision of the Services and other conditions of Service provision.

BMB Partners reserves the right not to accept the order and/or requirement of the Client, especially if no agreement is reached in respect of the amount of the fee for the required Services or in respect of the date of Service provision and/or if the information or documents are not sufficient for due and timely Service provision or if the Service provision is not possible due to time limits, capacity

or other reasons.

(4) If BMB Partners commits itself to prepare VAT returns, it is not obliged (if not agreed otherwise with the Client in writing) to check any specific accounting assumptions or whether all applicable tax reliefs have been used.

17. Ethics and governance

(1) With the aim to integrate social, governance and environmental sustainability into our operations and company strategy, BMB Partners has an internal Corporate Social Responsibility (CSR)/Sustainability process, which is based on the valid ESG (Environmental, Social and Governance) standards.

(2) Our Code of Conduct meets the highest ethical standards that include responsible leadership, client acceptance process as well as supply chain selection.

(3) BMB Partners supply chain is an integral part of this process. We therefore require our key suppliers to form and adhere to their own CSR/Sustainability processes. We also ask our key suppliers to undergo a thereto related training.

(4) Moreover, we are actively committed to decreasing the impact that our operations may have on the environment, including the reduction of overall carbon footprint, through internal controls and practices of daily management, and thereby encourage positive approach of our staff to creating a greener culture. BMB Partners supports e-mobility.

(5) Last but not least, we are fully aware that our activities may have an impact on social environment in which we operate. We encourage the participation of our employees in community projects, provide pro-bono and discounted professional services in a substantial amount that is annually evaluated, engage in donations, fundraising and corporate volunteering with organisations such as <https://www.rednoses.eu>, <https://dobryanjel.sk> or <https://osf.sk>.

(2) Statutory and voluntary audit is regulated by relevant legal regulations.

2. Audit documentation

(1) BMB Partners shall keep audit documentation on the progress and performance of the audit or a review. The audit documentation shall include also the Contract on the basis of which the audit is performed, the audit plan and programme, the auditor's report, the individual or consolidated financial statements, the annual report or the consolidated annual report and other documents on the progress and performance of the audit or a review.

The documentation as well as the reports and information to be included therein are property of BMB Partners. The documentation or information to be included therein may not be transferred to another person without the consent of the Client or his legal successor, except for the cases specified by law.

(2) The documentation shall be archived for ten years after the date of audit completion.

3. Liability for damages

BMB Partners is liable for the damage caused in relation to the performance of an audit or a review of the Client. The liability is limited by the amount of 20 times the fee for the audit or review services with respect to entities of public interest, and by the amount of 10 times the fee for the audit services with respect to other Clients. These limitations result from special legal regulations; should these regulations change, their new wording will be applicable.

PART II (SPECIAL PROVISIONS FOR REVIEWS AND AUDITS)

1. Scope of application

(1) Part II of GMC applies to Assignments pertaining to (statutory and voluntary) audit, with or without confirmation, and to services related to reviews and audit including agreed-upon services.