

GENERAL TERMS AND CONDITIONS FOR THE PROVISION OF CONSULTING SERVICES

1 Fundamental Provisions

- 1/1 These General Terms and Conditions for the Provision of Consulting Services (the "Terms") govern the relations between RSM Consulting SK s.r.o., based at Galvaniho 7/D, 821 04 Bratislava, Comp. Reg. No.: 44 152 841, registered in the Commercial Register of the Bratislava I District Court, Section: Sro, File No. 52634/B (the "Consultant") and its contractual partner (hereinafter referred to as the "Client" and jointly with the Consultant also as the "Parties" or individually as a "Party"). The Consultant is a member of RSM International network, which associates independent accounting and consulting firms, each providing their services completely independently. The RSM International network is not a separate legal entity in any jurisdiction. The network relating to intellectual property, are the property of RSM International Association. These Terms aim to govern the aforementioned relations so as to avoid potential conflicts, and further to familiarise the Clients with the basic principles of the services provided by the Consultant.
- 1/2 The Consultant provides mainly tax, accounting, payroll, economic and organisational consulting services, expert organisation services and property valuation services. The general provisions of these Terms apply to the provision of services listed in the previous sentence and the specific provisions of these Terms apply to the specific service or services provided to the Client; the specific provisions of these Terms governing the provision of individual services that are not provided to the Client do not apply.
- 1/3 In accordance with the provisions of Section 273 of Act No. 513/1991 Coll. Commercial Code, as amended (hereinafter as the "Commercial Code"), these Terms form integral part of any agreements on the provision of services by the Consultant concluded between the Consultant on the one hand and the Client on the other hand, which define the type and scope of services provided (hereinafter as the "Agreement").
- 1/4 The subject, for whom these Terms are intended, to whom they refer and apply and who alone is entitled to claim rights arising from these Terms towards the Consultant, is exclusively the Client, who enters into the Agreement with the Consultant.
- 1/5 The Client expressly agrees that although the Agreement is concluded between the Client and the Consultant, the Terms also apply to the legal relationship between the Client and the Consultant's employee, who is personally appointed by the Client to carry out some of the partial acts under the Agreement.
- 1/6 Legal relations arising from the Agreement and these Terms, which are not expressly regulated by the Parties, shall be governed by relevant legal regulations valid in the Slovak Republic, especially the relevant provisions of the Commercial Code, Act No. 78/1992 Coll. on Tax Advisors and the Slovak Chamber of Tax Advisors, as amended (hereinafter as the "Act on Tax Advisors"), Act No. 431/2002 Coll. on Accounting, as amended (hereinafter as the "Accounting Act"), and Act No. 311/2001 Coll. Labour Code, as amended (hereinafter as the "Labour Code"), Act No. 461/2003 on Social Insurance, as amended (hereinafter as the "Social Insurance Act"), Act No. 382/2004 Coll. on Experts, Interpreters and Translators and on amendments to certain laws, as amended (hereinafter as the "Act on Experts, Interpreters and Translators"), the Ministry of Justice Decree No. 490/2004 Coll., implementing the Act on Experts, Interpreters and Translators, as amended (hereinafter "Decree to the Act on Experts, Interpreters and Translators"), the Ministry of Justice Decree No. 492/2004 Coll. establishing a general value of assets, as amended (hereinafter as the "Decree establishing the general value of assets") and other generally binding legislation. These Terms and the Agreement shall only be interpreted according to the business practices after applying the provisions of the Commercial Code and other legislation as a whole (the provisions of these regulations, which are not coercive, thus shall also have priority before the business practices). The Parties enter into the Agreement under the provisions of Section 269 (2) of the Commercial Code.
- 1/7 It the Agreement fails to include specific arrangements concerning the provision of individual services, or if the Client and the Consultant have not entered into the Agreement, the Consultant will provide individual services on the basis of a written order of the Client (unless an e-mail or verbal order is accepted by the Consultant). In this case, the rights and obligations of the Client and the Consultant shall be governed by the respective order and these Terms. Where these Term mention the Agreement, it shall also be understood as the relations of the Parties under this provision, unless stated otherwise in a particular case.
- 1/8 The outputs of services provided to the Client by the Consultant in any form and marked by the Consultant as work, preliminary, indicative, draft or in other similar manner, or where considering the circumstances it is clear that they do not constitute the final version of the Consultant's outputs (hereinafter as the "Preliminary outputs"), are not designed to provide information based on which the Client is to make any decision, take actions or follow them in any other way.

| ID 00.184.295 |

RSM Consulting SK s.r.o., Galvaniho 7/D, 821 0 Bratislava, Slovakia

Tel.: + 421 232 141 862, Fax: + 421 232 141 863, E-mail: info@rsmsk.sk, www.rsmsk.sk

The company is entered in the Commercial Register maintained by the Bratislava I District Court, Section Sro, File 52634/B,, Reg. No.: 44 152 841



- 1/9 If any of the Consultant's tasks within the provision of services to the Client require legal advice, the Consultant is authorised to arrange and ensure such legal advice to be given by a law firm, on behalf of the Client, for which the Client grants a power of attorney to the Consultant by accepting these Terms. This power of attorney entitles the Consultant to assign the given task or matter for processing to a law firm, to negotiate a remuneration for the law firm, to submit any relevant documents and information to the law firm, and further to request and take over the performance of the law firm and the outcome resulting from the legal representation on the given matter. The remuneration for the law firm will be calculated based on the time spent by its employees in providing the services and the respective hourly rate according to a quotation of the law firm's services, which will be submitted for approval to the Client before the task or matter is assigned by the Consultant to the law firm for processing, unless a flat fee is agreed between the Consultant and the Client. A law firm for the purposes of these Terms means a person authorised to provide legal services in the Slovak Republic in accordance with Act No. 586/2003 Coll. on Advocacy and on amendments to Act No. 455/1991 Coll. on Trade (Trade Act), as amended by later legislation.
- 1/10 If any of the Consultant's tasks within the provision of services to the Client require audit services, the Consultant is authorised to arrange and ensure such services to be carried out by an audit firm, on behalf of the Client, for which the Client grants a power of attorney to the Consultant by accepting these Terms. This power of attorney entitles the Consultant to assign the given task or matter for processing to an audit firm, to negotiate a remuneration for the audit firm, to submit any relevant documents and information to the audit firm, and further to request and take over the performance of the audit firm and the outcome resulting from the provision of audit services on the given matter. The remuneration for the audit firm will be calculated based on the time spent by its employees in providing the services and the respective hourly rate according to a quotation of the audit firm's service, which will be submitted for approval to the Client before the task or matter is assigned by the Consultant to the audit firm for processing, unless a flat fee is agreed between the Consultant and the Client.
- 1/11 If any of the Consultant's tasks within the provision of services to the Client require collaboration of a foreign Consultant in the field of taxation and/or law and/or accounting and/or collaboration of a foreign auditor, the Consultant is authorised to arrange and ensure such an advice to be given by a foreign Consultant, on behalf of and at the expense of the Client, for which the Client grants a power attorney to the Consultant by accepting these Terms. This power of attorney entitles the Consultant to assign the given task or matter for processing to a foreign Consultant, to negotiate a remuneration for the foreign Consultant, to submit any relevant documents and information to the foreign Consultant, and further to request and take over the performance of the foreign Consultant and the outcome resulting from the provision of consulting on the given matter. The amount of remuneration for the foreign Consultant will be submitted for approval to the Client before the given task or matter is assigned by the Consultant for processing to the foreign Consultant.

2 The Rights and Obligations of the Consultant

- 2/1 In the provision of services, the Consultant is bound by laws and other generally binding legislation and within their limits, as well as by the instructions of the Client, if they are not in conflict with generally binding legislation.
- 2/2 The Consultant shall in particular:
 - (a) protect the rights and legitimate interests of the Client;
 - (b) act honestly and conscientiously, consistently use all legal means and implement everything that it deems useful according to its belief and the Client's orders;
 - (c) keep the Client informed on the implementation of the Agreement, generally verbally during personal meetings or by phone, unless the nature and seriousness of the issue suggests that a written form of mutual contact would be more appropriate;
 - (d) notify any significant facts to the Client that are detected during the implementation of the Agreement and that may, according to the Consultant, result in a change of the Client's orders.
- 2/3 Without undue delay after concluding the Agreement, the Consultant appoints an employee to the Client who will be responsible for the provision of services and notifies the Client of the contact details of that employee.
- 2/4 The Consultant undertakes that it will not simultaneously provide its services regarding the same or related matter to both the Client and another third party, whose interests in this matter are contrary to the interests of the Client, if the Consultant is aware of such a conflict of interest at the time that it commences the provision of services unless the Consultant has express consent of the Client to such acts. The Parties agree that the conflict of interest under the preceding sentence refers to situations where the provision of services under the Agreement and these Terms may result in direct damage to the Client.

| ID 00.184.295|

RSM Consulting SK s.r.o., Galvaniho 7/D, 821 0 Bratislava, Slovakia

Tel.: + 421 232 141 862, Fax: + 421 232 141 863, E-mail: info@rsmsk.sk, www.rsmsk.sk

The company is entered in the Commercial Register maintained by the Bratislava I District Court, Section Sro, File 52634/B,, Reg. No.: 44 152 841



- 2/5 The Consultant is entitled to provide services to third parties whose activities are of competitive nature in relation to the given Client. The Consultant is also entitled to provide services to third parties in the matters in which the Client may have an interest, unless it at the same time represents the interests of the Client's in a particular matter, for example transformation of companies, joint ventures, acquisitions, financing, bankruptcy and restructuring, representation before administrative authorities, organisational changes in enterprises and companies, and the like. The provisions of Article 2/4 of this Article hereof is not affected by this provision.
- 2/6 The Consultant undertakes to keep the documents related to the provision of services for a period of five (5) years, unless these Conditions or applicable law provide otherwise. After this time, the Consultant is authorised to dispose of these documents.
- 2/7 If concerning the provision of services with an international element, the Consultant is authorised to consult this matter with members of international chains of consulting firms, of which the Consultant is a member, while submitting the fee for approval to the Client before assigning the work to such persons.

3 The Obligations of the Client

- 3/1 The Client shall in particular:
 - deliver all documents, papers and other information to the Consultant in a proper and timely manner, which are necessary in the Consultant's opinion for the proper performance of its obligations under the Agreement and these Terms, as requested by the Consultant;
 - (b) provide any other collaboration, as requested by the Consultant, for example, to ensure the necessary contact with the responsible management and other personnel of the Client, to provide explanations, etc.;
 - (c) pay the agreed remuneration in the proper and timely manner;
 - (d) immediately inform the Consultant about any changes in the documents, information and other materials provided for the provision of services under the Agreement.
- 3/2 The Client acknowledges that the Consultant is not obliged to check the authenticity and veracity of the documentation and information provided by the Client, and unless discovered otherwise in a particular case, the Consultants will consider the information and documents provided by the Client to be complete, accurate and unbiased.
- 3/3 At the request of the Consultant, the Client shall provide a written declaration to the Consultant, signed by the person or persons acting on behalf of the Client, which will confirm any oral explanations and information submitted by the Client during the provision of services, and also confirm that the Client submitted all of the required information and documents to the Consultant, in full and undistorted form.
- 3/4 The Client acknowledges that the Consultant, as a member of RSM International network, which associates independent accounting and consulting firms, in negotiating a contractual relationship with the Client is entitled to demand from the Client such information as is necessary to assess whether the Client meets the so-called RSM International acceptance criteria, which determine the quality requirements for the Clients of members of the RSM International network (hereinafter as the "Acceptance Criteria"). If it is demonstrated that the information provided by the Client to the Consultant to assess compliance with the Acceptance Criteria are incomplete, incorrect or distorted and, consequently, it is demonstrated that the Client does not meet or only partially meets the Acceptance Criteria, the Consultant is entitled to withdraw from the Agreement. Withdrawal from the Agreement for this reason shall be governed by the provisions of Articles 7/3 and 7/6 hereof.
- 3/5 The Client shall provide all information and documents to the Consultant necessary for the Consultant to perform its obligations under Act No. 297/2008 Coll. on protection against legalisation of proceeds from crime and the financing of terrorism and on amendments to certain laws, as amended, in particular identification data and information on the statutory body of the Client or its members, and a binding written declaration of the Client about such data and information, if appropriate.
- 3/6 Default of the Client to provide collaboration in accordance with clause 1.3 and/or clause 3.3 of this Article, shall result in the extension of the originally agreed deadlines of the Consultant for the time of the Client's default.
- 3/7 The Client acknowledges that all original outputs incurred during the provision of services by the Consultant under the Agreement are subject to copyright works and, as such, are protected by Act No. 185/2015 Coll. Copyright Act, as amended, and the Client is entitled to use them solely for the purpose under the Agreement, while their use beyond such a purpose by the Client requires a special license agreement concluded with the Consultant in writing.

| ID 00.184.295|

RSM Consulting SK s.r.o., Galvaniho 7/D, 821 0 Bratislava, Slovakia

Tel.: + 421 232 141 862, Fax: + 421 232 141 863, E-mail: info@rsmsk.sk, www.rsmsk.sk

The company is entered in the Commercial Register maintained by the Bratislava I District Court, Section Sro, File 52634/B,, Reg. No.: 44 152 841



- 3/8 The Client further acknowledges that it is solely responsibility for any decisions taken on the basis of the services provided by the Consultant.
- 3/9 The Parties agree that the Client is not be entitled without the prior written consent of the Consultant:
 - (a) to unilaterally fully or partially set off any of its due and undue pecuniary claims against the Consultant, which arise from or are connected with the subject of the Agreement;
 - (b) to transfer any claims against the Consultant, which arise from or are connected with the subject of the Agreement, to any third party;
 - (c) to pledge its existing or future claims against the Consultant, which arise from or are connected with the subject of the Agreement, in favour of any third parties.
 - (d) For the avoidance of any doubt, the written form for the purposes of this Article shall not be deemed e-mail, fax or other electronic messages.
- 3/10 The Client undertakes not to offer employment to the employees of the Consultant or persons who are in a similar relationship with the Consultant or who cooperate with the Consultant, while participating in the provision of services to the Client. The Client also undertakes that during a period of 12 months after such person ceases to participate in the provision of services to the Client, it will not use the services of such a person, whether such services are provided independently or through a third party. In the event that the Client breaches this obligation, the Consultant is entitled to demand a contractual penalty in the amount of EUR 20,000. Payment of the contractual penalty under this Article shall not affect the right of the Consultant retains the right to compensation in the amount in which the damage exceeds the amount determined by the court as appropriate, without any further restrictions.

4 Confidentiality

- 4/1 The content of the Agreement and the information in written or other form made available to or received by the Parties during the negotiations to conclude the Agreement is considered to be of confidential nature and the trade secret of each Party and, therefore, as such, are protected by the relevant statutory provisions.
- 4/2 The Consultant is further required to the extent laid down by law, the Agreement and these Terms to keep confidential all facts and information learnt in connection with the provision of economic, financial and payroll consulting.
- 4/3 The Client is further obliged not to disclose the Agreement, part thereof, the information contained therein, and other information identified as confidential by the Consultant, not to allow access to them to third parties, and not to use them for its own benefit or for the benefit of third parties (information referred to in Articles 4/1, 4 / 2 and 4/3 of this article hereof hereinafter as the "**Confidential Information**").
- 4/4 The Parties undertake not to provide Confidential Information without the prior written consent of the other Party to any third parties nor allow any third parties access to Confidential Information without the prior written permission of the other Party. Third parties are not considered the members of the bodies of the Parties, the employees of the Parties, auditors and legal and other advisors of the Parties, who are bound to keep secrecy with respect to the Confidential Information by law and persons, who are controlling or controlled entities in relation to the Parties under the provisions of Section 66a of the Commercial Code.
- 4/5 The obligation of confidentiality does not apply to confidential information which:
 - a) is exempt from such restrictions by the written consent of the other Party;
 - b) is publicly available or has been disclosed other than by the breach of the obligation by one of the Parties;
 - c) was demonstrably available to the recipient before it was made available to the other Party;
 - d) is necessary to provide in case of a mandatory obligation to thwart or notify the commitment of a crime;
 - e) is needed and used in court, arbitration, administrative, or other proceedings relating to rights and obligations under the Agreement and these Terms under the law, or decision of the competent authority and is used only for that purpose; or
 - f) is used by a Party to protect its legitimate interests.

|ID 00.184.295|

RSM Consulting SK s.r.o., Galvaniho 7/D, 821 0 Bratislava, Slovakia

Tel.: + 421 232 141 862, Fax: + 421 232 141 863, E-mail: info@rsmsk.sk, www.rsmsk.sk

The company is entered in the Commercial Register maintained by the Bratislava I District Court, Section Sro, File 52634/B,, Reg. No.: 44 152 841



- 4/6 The Parties undertake to limit the number of employees handling Confidential Information and to take effective measures to prevent the disclosure of information. Furthermore, the Parties undertake to ensure that all documents taken over are properly registered.
- 4/7 The obligation of confidentiality with regard to Confidential Information remains even after expiry of term and force of the Agreement.
- 4/8 The obligation of confidentiality also applies to legal successors of the Parties.
- 4/9 The obligation of confidentiality of the Consultant remains even after the Consultant cease to be authorised to perform the services provided under these Terms or any of them.
- 4/10 The employees, agents or members of statutory and other bodies of the Parties are obliged to keep confidentiality to the same extent as the Parties.
- 4/11 If any of the Consultant's tasks within the provision of services to the Client requires legal advice in accordance with section 1/9 hereof, the Consultant is not bound to keep the obligation of confidentiality in relation to a law firm under this Article hereof.
- 4/12 If any of the Consultant's tasks within the provision of services to the Client requires audit services in accordance with section 1/10 hereof, the Consultant is not bound to keep the obligation of confidentiality in relation to an auditor under this Article hereof.
- 4/13 If any of the Consultant's tasks within the provision of services to the Client requires collaboration of a foreign consultant in accordance with section 1/11 hereof, the Consultant is not bound to keep the obligation of confidentiality in relation to a foreign consulting firm under this Article hereof.

5 Remuneration of the Consultant

- 5/1 Unless the remuneration of the Consultant is agreed as a flat rate regardless of the actual time scale of works or otherwise provided for, the Consultant is entitled to a remuneration for the provision of services to the Client, which is calculated according to the time spent by individual employees of the Consultant in providing services to the Client, multiplied by the applicable hourly rate for the position. to which the person is assigned. The price list of the individual services provided by the Consultant (hereinafter "**Price List**") forms an annex to these Terms. The Consultant reserves the right to unilaterally modify the rates shown in the Price List but always by no more than 10% of the original amount of the relevant rates specified in the Price List. The Consultant is required to notify the changes of remuneration rates in the Price by e-mail, no later than fourteen (14) days prior to the effect of these changes. If the Client does not agree with the changes of remuneration rates, it is authorised to withdraw from the Agreement until the entry into force of the proposed changes. The amounts specified in the Price List do not include value added tax. If the law or other legislation, in some cases, require the Client to make any deductions from payments sent to the Consultant, the Client is obliged to send the additional amount to the Consultant without delay so that the Consultant receives the payment in the agreed amount, i.e. irrespective of any legally or otherwise required deduction. At the same time, the Client demonstrates to the Consultant the payment of the appropriate deductions in accordance with the relevant legislation.
- 5/2 The Client acknowledges that unless the Agreement expressly provides otherwise, the determination of remuneration for the Consultant nor the obligation of the Client to pay this remuneration is not dependent on the outcome or final conclusions resulting from the provision of services.
- 5/3 In addition to the remuneration under section 1.5 hereof, the Consultant is entitled to reimbursement of expenses to the extent specified in the Price List. The Consultant is authorised to incur costs (for postage and courier services, official stamps, administrative or court fees, etc.) in connection with the provision of services without further approval of the Client's, in the usual amounts. If the Consultant concludes that it is necessary to incur costs to the extent exceeding the usual amounts, it is required immediately inform the Client about it. In this case, the Client is obliged to pay the amount of such costs in advance at the request of the Consultant. The Client acknowledges that all cost estimates made by the Consultant are intended as guidance only, and the Consultant takes no responsibility for the case where such an estimate will be exceeded.
- 5/4 Regardless of the type of remuneration agreed, the Consultant shall keep the records of hours worked by individual employees of the Consultant in providing services. In the event that the provision of services to the Client is terminated for any reason prior to the completion of the agreed work for which remuneration was agreed at a flat rate, the Consultant is entitled to remuneration for the work performed calculated according to the hourly rates and the records under the preceding sentence of this Article, however in the maximum amount corresponding to the agreed flat amount. Furthermore, the Consultant is entitled to reimbursement of costs in accordance with Article 5/3 hereof.

|ID 00.184.295|

RSM Consulting SK s.r.o., Galvaniho 7/D, 821 0 Bratislava, Slovakia

Tel.: + 421 232 141 862, Fax: + 421 232 141 863, E-mail: info@rsmsk.sk, www.rsmsk.sk

The company is entered in the Commercial Register maintained by the Bratislava I District Court, Section Sro, File 52634/B,, Reg. No.: 44 152 841



- 5/5 If during the provision of services to the Client, based on the Consultant's records under Article 5/4 hereof, it becomes evident that given the state of documents delivered by the Client for the performance of acts, or for other objective reasons, the scope of work required anticipated when negotiating the terms of the Agreement and required to complete the provision of services will be exceeded, as a result of which the value of work performed by the employees of the Consultant calculated according to the number of hours worked by employees Advisor, multiplied by the hourly rate of an individual employees will be higher by more than 10% than the agreed flat fee for the Consultant, the Client shall, upon written request of the Consultant, enter into negotiations with the Consultant in order to discuss the conclusion of an addendum to the Agreement relating to the negotiation of a new amount of remuneration for the provision of services. If the Client fails to agree with the Consultant on the conclusion of an addendum to the Agreement within a period of seven (7) days from the date of delivery of the request by the Consultant according to the previous sentence of this paragraph, the Consultant is entitled to withdraw from the Agreement.
- 5/6 The Client acknowledges that the Consultant is entitled to require the Client to pay advance payment of remuneration under Article 5/1 hereof (the "Advance") at the conclusion of the Agreement or at any time during the provision of services under the Agreement. If the Consultant requires the Client to pay the Advance, the Consultant is authorised to commence the provision of services under the Agreement or to continue in providing these services under the Agreement after the Advance is paid in full amount by the Client based on a pro forma invoice issued by the Consultant.
- 5/7 Unless the Agreement expressly provides otherwise, payments of remuneration to the Consultant, as well as all other payments, in particular the reimbursement of expenses, will be paid on a monthly basis on the basis of an invoice issued by the Consultant. The maturity period of invoices is seven (7) days of the date of receipt, unless another date is specified on the invoice. If any part of the remuneration or effectively incurred costs will be questionable, this shall not affect the obligation of the Client to pay the remaining, undisputed part of the remuneration or effectively incurred costs. The Client acknowledges that if the payment of remuneration is made by the Client from a bank account that is not denominated in euros, all bank fees associated with such a payment shall be borne by the Client.
- 5/8 In the event that the Client defaults in the payment of invoices in accordance with Article 5.7 hereof, it is obliged to pay default interest at 12% per annum on the outstanding amount. The Consultant is entitled to require the Client to pay all costs incurred in connection with the recovery of its outstanding receivables from the Client that the Client failed to pay on the due date, including the lump sum for the costs associated with the application of claims according to Section 369 (1) of the Commercial Code. The Consultant is entitled to satisfy its claims of unpaid receivables owed by the Client until their maturity by performing unilateral set-off of funds provided by the Client in the form of advances on the same or other matter to which the payable claim relates, or for any other purpose, unless the possibility of such set-off is not ruled by applicable legislation in force. The Consultant is required to inform the Client without delay about the implementation of this unilateral set-off.
- 5/9 If the Client delays in the payment of an invoice under Article 5/7 hereof, the Consultant is also entitled to withhold documents and other assets that it took over from the Client or from third parties for the Client in connection with the provision of services under the Agreement and is further entitled to suspend the provision of services to the Client until the Client fulfils and pays all of its obligations under the Agreement and/or these Terms.
- 5/10 The Client is obliged to contact the employee of the Consultant responsible in accordance with Article 2/3 hereof for providing relevant services to the Client in case of any questions or comments on invoices by the end of the calendar month following the month in which the invoice was sent to the Client, otherwise it is deemed that the Client has no comments or objections regarding the invoices and that they are unreservedly accepted by the Client.
- 5/11 The Consultant is entitled to unilaterally set off any of its due and unpaid claims from the Client against a mutual claim of the Client from the Consultant, with which the client expressly agrees by concluding the Agreement.
- 5/12 If, after the Consultant duly fulfils all of its obligations arising from the Agreement, the Client requests the Consultant to provide additional services related to the services already provided under the fulfilled Agreement, the Consultant is entitled to remuneration for the provision of such additional services calculated according to time spent by individual employees of the Consultant in providing these additional services, multiplied by the applicable hourly rate according to the Price List for the position to which the given person is assigned. Furthermore, the Consultant in this case is entitled to reimbursement of expenses in accordance with Article 5/3 of these Terms.

|ID 00.184.295|

RSM Consulting SK s.r.o., Galvaniho 7/D, 821 0 Bratislava, Slovakia

The company is entered in the Commercial Register maintained by the Bratislava I District Court, Section Sro, File 52634/B,, Reg. No.: 44 152 841

Tel.: + 421 232 141 862, Fax: + 421 232 141 863, E-mail: info@rsmsk.sk, www.rsmsk.sk



6 Liability for Damage

- 6/1 The Consultant is obliged to compensate the Client for any damage suffered by the Client in connection with the provision of services, if caused by the Consultant. The Consultant declares that it has an insurance policy with a reputable insurance company against liability for damage caused by the provision of services and that this type of insurance will be maintained for the duration of the Agreement.
- 6/2 If the Client is informed about a decision that could incur the Consultant's liability for damage under the Agreement, it shall notify this fact to the Consultant within three (3) working days from when it has learnt the information, and provide the Consultant with any cooperation in the preparation and submission of an appeal or other similar filing against such a decision.
- 6/3 The Client is responsible for the accuracy, truthfulness and completeness of all information communicated to the Consultant. At the same, the Client is responsible for the validity of all partial documents and their compliance with the relevant legislation, unless the Client specifically requests their inspection by the Consultant. In the event of damage suffered by the Client in the provision of services by the Consultant that even partially occurs due to inaccuracy, incompleteness or falsity of the information delivered by the Consultant to the Client, the possible damage will be assessed under the provisions of Section 376 and Section 382 of the Commercial Code.
- 6/4 The Consultant is not responsible for damage suffered by the Client in connection with the provision of services:
 - (a) If the Client deviated from the procedure outlined by the Consultant;
 - (b) if the Consultant advised the Client of the risks arising from different interpretation of the laws by the courts, arbitration tribunals, state and local government and other public administration authorities and the Client nevertheless proceeded in a manner that was by the Consultant designated as risky;
 - (c) if it occurred as a result of changes in legislation and the generally accepted interpretations, which became effective at the time after the provision of services by the Consultant and if the Client followed the advice and recommendations provided by the Consultant to the Client prior to such changes;
 - (d) if such damage occurred as a result of the Client's actions based on the information contained in the preliminary outcome provided to the Client;
 - (e) if the Client failed to comply with its obligation under Article 6/2 hereof in a proper and timely manner, making it impossible for the Consultant to file an appeal or other similar submission against such a decision in a timely manner;
 - (f) if the Client has not allowed the Consultant to try to prevent the damage or limit its extent;
 - (g) if the damage is caused by the Client's decision on the basis of expert opinion, and the Client fails to demonstrate the Consultant's inaccurateness in the processing of the expert opinion;
 - (h) if the damage is suffered by third parties based on the information provided by the Consultant to the Client under the Agreement;
 - (i) if the damage resulted by failure to provide the requested documents or information or due to the fact that such information or document was incorrect, incomplete or distorted or due to the fact that the Client failed to inform the Consultant in time about changes in such documents and information;
 - (j) if the damage resulted from the disclosure of information provided by the Client to the Consultant, and if their disclosure was required by applicable law or by a decision of the court or other authority;
 - (k) if the damage was caused by technical reasons beyond the control of the Consultant, particularly by a power cut of Internet disconnection, failure, or misuse of electronic communication networks, which are not under the direct control of the Consultant, for reasons on the part of the data box operator.
- 6/5 The Consultant is further not responsible for damage suffered by the Client in connection with the provision of services under the Agreement if it can demonstrate the existence of circumstances excluding liability under provisions of Section 373 et seq. of the Commercial Code. Circumstances excluding the Consultant's liability for damage exclude the possibility of Client's claim for damages against the Consultant.
- 6/6 The Client and the Consultant agreed to limit the Consultant's liability for damage suffered by the Client in connection with the provision of services by the Consultant under the Agreement, so that the Consultant is obliged to pay damages to the Client only up to the amount:

| ID 00.184.295|

RSM Consulting SK s.r.o., Galvaniho 7/D, 821 0 Bratislava, Slovakia

Tel.: + 421 232 141 862, Fax: + 421 232 141 863, E-mail: info@rsmsk.sk, www.rsmsk.sk

The company is entered in the Commercial Register maintained by the Bratislava I District Court, Section Sro, File 52634/B,, Reg. No.: 44 152 841



- (a) corresponding to the total amount of remuneration paid under the relevant Agreement in accordance with Article 5/1 hereof, if concerning a one-off provision of services; or
- (b) corresponding to the amount remuneration paid under the relevant Agreement in accordance with Article 5/1 hereof in the last six months preceding the occurrence of damage, if concerning repeated provision of services;
- (c) It does not apply to damage caused to the natural rights of the Client and the damage caused intentionally or through gross negligence. Damage incurred to the Client in connection with the provision of services by the Consultant is only considered to be the so-called actual damage, but not lost profits of the Client or other damage incurred to the Client; damage is considered to be only direct damage incurred as a direct consequence of deliberate breach of the Consultant's obligations, but not any indirect damage.
- 6/7 In the event that another person provides services to the Client in the same matter and the Parties have not agreed otherwise, the Consultant is responsible only for damage caused by itself, in proportion to its share in the services rendered. If other extent of compensation for damage caused by the joint provision of services is agreed between the Client and other persons providing services to the Client, such other agreement concerns solely the responsibility of these other persons providing the services and not the responsibility of the Consultant. If any limitation of liability for damage caused by the provision of services is agreed between the Client and other persons providing services to the Client, the Client is not entitled to claim compensation for damage from the Consultant in excess of such limitation in full, but only in the amount corresponding to the degree of the Consultant's culpability. If a higher extent of liability for damage caused by the provision of services to the Client, the Client and other persons providing services to the Client, the Client and other persons providing services to the Client, the client is not entitled to claim compensation for damage from the Consultant in excess of such limitation in full, but only in the amount corresponding to the degree of the Consultant's culpability. If a higher extent of liability for damage caused by the provision of services to the Client, the Client is entitled to claim compensation of damage from the Consultant only to the extent agreed between the Client and the Consultant, on a pro rata basis according to the degree of the Consultant's culpability.

7 Duration and Termination of the Relationship between the Client and the Consultant

- 7/1 Unless the Agreement provides otherwise, the Agreement is concluded for a period of time pending the fulfilment of the Consultant's commitment to provide services within the agreed scope. The contractual relationship between the Consultant and the Client also ceases to exist by agreement of the Parties, upon notice or withdrawal from the Agreement, all in accordance with the following provisions of these Terms. If the contractual relationship is agreed between the Parties for a fixed period of time, the Agreement expires at the end of the agreed period or by the proper fulfilment of obligations of both Parties.
- 7/2 If the Agreement was concluded for an indefinite period of time, either Party is entitled to terminate the Agreement, even without giving a reason. In this case, the relationship established by the Agreement expires after the four-month notice period, which begins to run from the first day of the month following the month, in which the notice was delivered to the other Party. During the notice period, the Consultant is entitled to the agreed remuneration, or to remuneration calculated according to the hourly rates and the time spent by individual employees of the Consultant performing activities in favour of the Client, however not less than the average of the last three (3) monthly remunerations of the Consultant charged to the Client for the provision of services and if three (3) monthly remunerations were not charged to the Client, in the amount of the last preceding monthly remuneration charged for the provision of services.
- 7/3 The Consultant may terminate the Agreement or sub-performance provided as part of the services under the Agreement if:
 - (a) a breach of trust occurs between the Consultant and the Client;
 - (b) the Client fails to provide necessary assistance;
 - (c) the Client fails to make any payment required under the Agreement or the Terms as and when due;
 - (d) the Client becomes an unreliable VAT payer within the meaning of Section 81(4)(b), point 2 of Act No. 222/2004 Z.z., on Value Added Tax;
 - (e) the Client is declared insolvent; or
 - (f) for the reason specified in Article 3/4 of the Terms.
- 7/4 In all cases of withdrawal from the Agreement, whether by the Client or the Consultant, the Agreement ceases to exist ex nunc, i.e. at the effective date of the withdrawal.
- 7/5 Unless the Consultant and the Client agree otherwise or unless the Client makes other arrangements, the Consultant is required, within fifteen (15) days from the withdrawal from the Agreement, to perform all necessary acts so that the Client does not suffer any damage to

| ID 00.184.295|

RSM Consulting SK s.r.o., Galvaniho 7/D, 821 0 Bratislava, Slovakia

Tel.: + 421 232 141 862, Fax: + 421 232 141 863, E-mail: info@rsmsk.sk, www.rsmsk.sk

The company is entered in the Commercial Register maintained by the Bratislava I District Court, Section Sro, File 52634/B,, Reg. No.: 44 152 841



its rights or legitimate interests, if not agreed otherwise with the Client, or if the Client indicates that it does not insist on the fulfilment of this obligation by the Consultant.

- 7/6 The Client is entitled to withdraw from the Agreement upon discovery that the Consultant seriously violates its obligations in the provision of services and, at the same time, acts in a manner detrimental to the interests of the Client during the provision of services.
- 7/7 Consultant's withdrawal from the Agreement or from an individual performance within the provision of services under Article 7/3 of these Terms comes to effect upon receipt of the written notice of withdrawal by the Client.
- 7/8 The Parties agree that the fruitless expiry of the additional period, which is provided by one Party to fulfil contractual obligations, with the fulfilment of which the other Party is in default, shall not result in the withdrawal from the Agreement, even if the eligible Party indicates that the additional period will not be extended.
- 7/9 In case of termination of the Agreement by any of the above methods or by reasons according to Article 14/4 hereof, the Parties are required carry out billing and settlement of mutual obligations and claims under the Agreement in accordance with Article 5/4 hereof, second and third sentences, by the end of the month following the month in which the Agreement was terminated.

8 Tax Consulting

- 8/1 Tax consulting for the purposes of these Terms means mainly advisory services provided by the Consultant to the Client in accordance with the Act on Tax Advisors, i.e. advisory services in matters of taxes, levies and charges in accordance with special legislation, in particular:
 - (a) guidance in determining the tax base and taxes and in tax planning;
 - (b) giving opinions and explanations of the application of legislation in the area of taxation, in accordance with the Agreement or the Client's order under Article 1/7 hereof.
- 8/2 In case of inspection carried out by financial, tax or other similar authorities, the Consultant is ready to provide tax advisory services related to such inspection on the basis of the Client's order. The Client acknowledges that the Consultant is entitled to remuneration under Article 5 hereof for such tax advisory services provided to the Client, even in matters that were the subject of the services provided by the Consultant to the Client in the past.

9 Accounting Consultancy

9/1 Accounting consulting means the keeping of accounts and the provision of accounting advisory services, i.e. the provision of advice and consultation on the obligations of the Client arising out of the Act on Accounting, the resulting accounting systems and accounting procedures, as well as other legislation of the Ministry of Finance of the Slovak Republic, the Commercial Code and the Agreement, or the Client's orders in accordance with Article 1/7 of these Terms.

10 Payroll Consultancy

10/1 Payroll consultancy means the processing of wages and the provision of payroll advisory services, i.e. provision of advice and consultation on the obligations of the Client arising out of the Labour Code and other relevant legislation of the Ministry of Labour, Social Affairs and Family of the Slovak Republic, the Commercial Code and the Agreement, or the Client's orders in accordance with Article 1/7 of these Terms.

11 Economic and Organisational Consultancy

11/1 Economic and organisational consultancy means especially advisory services related to business transactions, acquisitions, transformations of companies, including due diligence exercises preceding such transactions and the coordination thereof, project financing and advice on bankruptcy and restructuring provided under the Agreement or the Client's orders in accordance with Article 1/7 of these Terms.

12 Expert Valuation Services

12/1 Expert valuation services for the purposes of these Terms mean primarily the processing business valuation, its components and the obligations specified in the subject of performance of the Agreement, or in the subject of the Client's order in accordance with Article 1/7 of these Terms, or other expert services envisaged by the Commercial Code and other laws and generally binding regulations (hereinafter "Expert Valuation Services").

|ID 00.184.295|

RSM Consulting SK s.r.o., Galvaniho 7/D, 821 0 Bratislava, Slovakia

Tel.: + 421 232 141 862, Fax: + 421 232 141 863, E-mail: info@rsmsk.sk, www.rsmsk.sk

The company is entered in the Commercial Register maintained by the Bratislava I District Court, Section Sro, File 52634/B,, Reg. No.: 44 152 841



- 12/2 RSM Consulting SK s.r.o. is an expert organisation that has been registered under the provisions of Section 6 (1) of the Act on Experts, Interpreters and Translators and the provisions of Section 3 (1) of the Decree to the Act on Experts, Interpreters and Translators, in the list of experts, interpreters and translators in the department: 51 00 00 Economics and business management, sector 51 01 01 Valuation and assessment of enterprises. Registration number of the expert organisation: 900237 (for the purposes of this Article hereof, the Consultant - RSM Consulting SK s.r.o will be designated as an "Expert Organisation").
- 12/3 Expert organisation is required to assess an enterprise as a whole, part of the enterprise and also the components of the business assets under provisions of Section 3 (3) of the Act on Experts, Interpreters and Translators. The Expert Department of Economics and Business Management in content includes in particular: scientific methods of determining the value of business assets, determining the amount of lost profits, economic and financial analyses, assessment of competitiveness of enterprises, with an emphasis on business activity in all phases of the reproductive and life cycle, business strategy with taking into account development trends in relevant sectors of the national economy.
- 12/4 Valuation processing means a preparation of a written report containing the particulars set out the provisions of Section 17 of the Act on Experts, Interpreters and Translators and Section 18 of the Decree to the Act on Experts, Interpreters and Translators, thus mainly a description of the examined material, a summary of the facts, which the Expert Organisation takes into account in the valuation, the methods used in the processing of the expert's report, including their justification, as well as the presentation of data or documents used as the basis in the valuation processing. The expert's report also states the person, who drew up the expert's report and who gives any explanation of it to the Client.
- 12/5 The Expert Organisation is obliged to perform its activities in person, through its employees with the appropriate skills and qualifications. Article 12/11 hereof shall remain unaffected by this provision.
- 12/6 In the performance of its activities, the Expert organisation is bound by law and other generally binding regulations.
- 12/7 Unless it has been proven otherwise by the Client, the following is assumed at the provision of expert services by the Expert Organisation:
 - a) The conduct of the company, its bodies and responsible executives complies with all legislation valid in the Slovak Republic and with all undertaken commitments.
 - b) The ownership and ownership rights are executed responsibly.
 - c) The estimated market value of assets of the valuated company respects the current general market conditions at the date of valuation and the parameters of the financial market, as well as the financial position at the date of valuation.
 - d) Continuous existence of the company.
- 12/8 The Expert Organisation reserves the right of express any unforeseen limitations as late as in the expert's report.
- 12/9 The Expert Organisation takes no responsible for changes in market conditions that may occur after the date of the expert's report.

12/10 The Expert Organisation is required in particular to:

- a) process its written opinion as an expert's report in accordance with the Act on Experts, Interpreters and Translators;
- b) prepare the valuation paying regard mostly to its purpose;
- c) attach an expert's clause to last page of the expert's report, containing identification information of the Expert Organisation, the designation of the department and the sector in which the Expert Organisation is entitled to submit expert reports, and the sequence number of the expert act under which the expert's report is recorded in the diary;
- equip the expert's report with the official stamp containing the national emblem and designation of the Expert Organisation, indicating the department and sector in which the Expert Organisation is registered in the list of experts, interpreters and translators;
- e) develop the expert's in the manner that prevents any damage occurring to the Client.
- 12/11 In case where it is required by the nature of matters, the Expert Organisation is authorised to take on a third party as a consultant to the assessment of specific individual questions; this fact, together with the reasons leading up to it, must be stated in the expert's report. Responsibility of the Expert Organisation remains intact even in that part of the report drawn up in collaboration with the consultant.

|ID 00.184.295|

RSM Consulting SK s.r.o., Galvaniho 7/D, 821 0 Bratislava, Slovakia

Tel.: + 421 232 141 862, Fax: + 421 232 141 863, E-mail: info@rsmsk.sk, www.rsmsk.sk

The company is entered in the Commercial Register maintained by the Bratislava I District Court, Section Sro, File 52634/B,, Reg. No.: 44 152 841



- 12/12 The Expert Organisation is required to keep a diary on expert's acts conducted. In the dairy, the expert organisation records the number of the expert opinion, the client ordering the expert opinion, the date of order of the expert opinion, the purpose and subject of the expert opinion, the object of the expert opinion, the fee charged for the expert opinion, the fee accepted for the expert opinion and the payment of the fee for the expert opinion.
- 12/13 If concerning services provided by an expert organisation with an international element, the Expert Organisation is authorised to consult this matter with members of international chains of consulting firms, of which the Expert Organisation is a member, while submitting the fee for approval to the Client before assigning the work to such persons.
- 12/14 The Expert Organisation undertakes to keep the documents related to the services provided by the Expert Organisation for a period of ten (10) years unless the law provides otherwise. After this time, the Expert Organisation is authorised to dispose of these documents.
- 12/15 The Expert Organisation is also entitled to provide services to third parties in the matters in which the Client may have an interest, unless it at the same time represents the interests of the Client's in a particular matter, for example transformation of companies, joint ventures, acquisitions, financing, bankruptcy and restructuring, representation before administrative authorities, organisational changes in enterprises and companies, and the like. The provisions of Article 2/4 of these Terms is not affected by this provision.
- 12/16 Before accepting an expert report from the Expert Organisation, the Client is required to submit to the Expert Organisation a declaration, signed by persons authorised to act on behalf of the Client, on the completeness, truthfulness and accuracy of all documents, information and other facts that the Client has provided to the Expert Organisation for the purpose of developing an expert report by the Expert Organisation and for the purpose of providing services by the Expert Organisation (hereinafter as the "**Declaration**").
- 12/17 The Client is responsible for the accuracy, truthfulness and completeness of all information provided to the Expert Organisation, as stated in the Declaration. The Expert Organisation is not responsible for any damage suffered by the Client and resulting from the processing of an expert opinion, the elaboration of which was based on information given by the Client, which proved to be incorrect, false or incomplete.
- 12/18 By accepting these Terms, the Client undertakes under the provisions of Section 725 et seq. of the Commercial Code to indemnify the Expert Organisation for any damage (including the cost of legal representation of the Expert Organisation) occurred as a result of a final court decision or a final arbitration award issued in an action or claim made against the Expert Organisation by a third party in relation to the services provided by the Expert Organisation to the Client under the Agreement and/or any damage suffered by the Expert Organisation as a result of out-of-court settlement or other reconciliation with a third party provided that the Client granted a prior written consent to such out-of-court settlement or other reconciliation with the third party.
- 12/19 The Client's commitment to indemnify the Expert Organisation in accordance with Article 12/18 of these Terms does not apply to cases where the Expert Organisation in relation to the provision of expert services under the Agreement violated its obligations under the Agreement or applicable law.
- 12/20 The Expert Organisation is required forthwith after a third party files a claim against it that could establish the Client's obligation to indemnify the Expert Organisation under Article 12/18 hereof (hereinafter as the "Third Party's Claim '), send the Client a written notice of a Third Party's Claim (hereinafter as the "Notice of a Third Party's Claim"). In the Notice of a Third Party's Claim, the Expert Organisation is required to also propose a legal counsellor, who will represent it in respect of the Third Party's Claim, and propose the amount of the counsellor's remuneration. The choice of legal counsellor to represent the Expert Organisation in connection with the Third Party's Claim, including the amount of the counsellor's remuneration, is subject to prior written approval by the Client. The Client is not authorised to unreasonably withhold or delay such consent, failing which the Expert Organisation is entitled to instruct the designated legal counsellor to carry out the necessary actions and negotiate the amount of remuneration with such counsellor, even without the consent of the Client. The Expert Organisation is required to make use of all available means to defend against a Third Party's Claim, with due diligence.
- 12/21 The Expert Organisation is in accordance with Section 2 (8) of the Act on Experts, Interpreters and Translators authorised to process personal data of customers and other individuals to the extent necessary for the performance of the Expert Organisation and in accordance the provisions of Article 13/3 of these Terms.

| ID 00.184.295|

RSM Consulting SK s.r.o., Galvaniho 7/D, 821 0 Bratislava, Slovakia

The company is entered in the Commercial Register maintained by the Bratislava I District Court, Section Sro, File 52634/B,, Reg. No.: 44 152 841

Tel.: + 421 232 141 862, Fax: + 421 232 141 863, E-mail: info@rsmsk.sk, www.rsmsk.sk



13 Personal Data Protection

- 13/1 In the event that the performance of the Agreement includes the processing of personal data in the possession of the Client as the controller or the processor, the Client shall be obliged to propose that the Parties conclude a personal data processing agreement. The Consultant is in the position of a data processor for the purposes of personal data protection.
- 13/2 The Consultant shall be entitled to process the personal data in performing the Agreement. The purpose and means of data processing shall be determined by the Client and defined in the personal data processing agreement or otherwise. In performing the Agreement, the Consultant shall in particular be entitled to store personal data on information carriers, edit personal data, archive personal data for a period necessary to exercise the Consultant's rights arising from the Agreement, transfer the processed personal data to the Client, and dispose of personal data, unless agreed otherwise between the Parties.
- 13/3 While handling the personal data, the Consultant shall ensure a suitable level of security appropriate to the probable risk to the rights and freedoms of data subjects. The information and materials containing the personal data shall be delivered in person or sent electronically, and may be encrypted. The specific form and method of encryption shall be determined by mutual agreement of the Parties.
- 12/22 In accordance with the effective legal regulations, the Consultant shall adopt adequate technical and organisational measures so that the processing complies with the legal requirements and to ensure the protection of the rights of the data subjects

14 Miscellaneous

- 14/1 Unless the Agreement or the express written instruction of the Client provides otherwise, it applies that if the Client grants full powers to the Consultant that are necessary to fulfil its duties under the Agreement, the Consultant is authorised by full powers to delegate the provision of services to any employee of the Consultant who is eligible to provide the respective service or any other (third) person qualified to provide the respective services.
- 14/2 The Client acknowledges and agrees that the Consultant will quote the references of the Client or use the trade name and/or logo of the Client in order to present the contractual cooperation, as part of its marketing activities and presentation materials, or official website of the Consultant. The Client acknowledges and agrees that if any of the business matters, in which the Consultant provided services to the Client, becomes public by the fault of the Client, the Consultant is authorised to publicly admit to work for the Client, in which case the Consultant is not authorised to disclose any more details on the given business matter than it was published previously.
- 14/3 The Consultant will be in accordance with Act No. 351/2011 Coll. on Electronic Communications, as amended, and Act No. 122/2013 Coll. on the Protection of Personal Data and amending certain laws, as amended, collect the contact details of the Client to the extent necessary for the purposes of direct marketing of its own services, particularly for sending business reports and other promotional materials, while the Consultant obtained the contact details of the Client for the delivery of electronic mail in connection with the provision of services. The Client is entitled to simply and at not charge refuse such use of the data at any time according to the instructions stated in electronic communication.
- 14/4 All documents, particularly notices, requests, demands, notices, withdrawals from the Agreement or other reports establishing, amending or cancelling the legal relationship between the Parties under the Agreement or these Terms that the Parties will draw up in writing, will be deemed duly delivered to the other Party, unless the Agreement or these Terms provide otherwise, if:
 - (a) delivered in person (by courier or through another person);
 - (b) sent by registered mail to the address of the Party specified in the header of the Agreement.
- 14/5 If either Party refuses to accept any of the documents referred to in Article 14/4 of this Article hereof, the date of delivery will be deemed the date of refusal to accept such a document by the Party to whom it is addressed.
- 14/6 If any of the documents referred to in Article 14/4 of this Article hereof is not deliverable to the other Party as a result of its failure to provide collaboration, the date of delivery will be deemed the date of abortive attempt of its delivery.
- 14/7 The Parties further acknowledge that all documents, particularly notices, requests, demands, notices, withdrawals or other communications sent by the Parties to the other Party by e-mail, are intended for informational purposes only and that these documents are not eligible to establish, amend or cancel the legal relationship between the Parties under the Agreement and these Terms, unless the Agreement or these Terms provide otherwise.

|ID 00.184.295|

RSM Consulting SK s.r.o., Galvaniho 7/D, 821 0 Bratislava, Slovakia

Tel.: + 421 232 141 862, Fax: + 421 232 141 863, E-mail: info@rsmsk.sk, www.rsmsk.sk

The company is entered in the Commercial Register maintained by the Bratislava I District Court, Section Sro, File 52634/B,, Reg. No.: 44 152 841



- 14/8 The Client acknowledges that the Consultant carried out all reasonable measures to avoid transmission of viruses in relation to the sending of documents (including attached files) via email. When sending documents by e-mail, the Consultant is not responsible for the consequences of delivering the documents (including attached files) to a person other than the addressee, nor for the deletion or non-delivery of documents (including attached files) due to failure of electronic communications. The Consultant is not responsible for the safety of electronic communication and for any loss or damage arising from damage to computer programs or electronic data of the recipient receiving a document by e-mail.
- 14/9 The Client further acknowledges that none of the employees or proxies (representatives) of the Consultants is not authorised without the written consent of the statutory body or other authorised person of the Consultant to carry out any legal action on behalf of the Consultant by e-mail. Any views and opinions sent to the Client by e-mail are solely the views and opinions of the author and do not necessarily represent the position of the Consultant. The Consultant undertakes to ensure that its statutory bodies and employees avoid any defamatory statements, infringements, misuse of copyrights or other rights through e-mail. Statements of such nature are inconsistent with the trade policy of the Consultant and the person so doing violates the internal rules of the Consultant, whereas the Consultant is not liable for the above conduct of its statutory bodies and employees.
- 14/10 The Client is required to inform the Consultant about any changes in address, phone number or other matters relating to the activities of the Consultant under the Agreement, in advance, but not later than within fourteen (14) days after such changes.
- 14/11 All disputes or differences arising from the Agreement or in connection with the Agreement and/or these Terms, by the breach, interpretation, termination or invalidity thereof (hereinafter "**Dispute**') will be definitively resolved in a way specified in this clause of this Article. The Parties are required to first try in good faith to resolve any Dispute through negotiation, without the need for court proceedings or proceedings before the Court of Arbitration according to the following sentence. In case of Dispute, either Party sends a written notice (hereinafter as the "**Notice of Dispute**") to the other Party, Proposing to try to resolve the Dispute by negotiation. If the Dispute is not resolved within thirty (30) business days of receiving the Notice of Dispute referred to in the preceding sentence, the Parties agreed that such a dispute will be resolved by the competent court in the Slovak Republic.
- 14/12 Unless the Consultant and the Client expressly agreed otherwise, the Consultant is required to provide the relevant services to the Clients in the manner specified in these Terms even before these Terms are signed by the Client. This also applies if these Terms are submitted to the Client, but are not signed by the Client for any reason, as long as the Client continues to use the services of the Consultant and no express agreement on other terms of the Consultant's services is made by the Parties.

15 Final Provisions

- 15/1 If the Agreement concluded between the Consultant and the Client contains provisions that are contrary to any provisions of these Terms, the provisions contained in the Agreement shall prevail.
- 15/2 These Terms supersede all previous agreements of the same or similar nature between the Client and the Consultant. Changes to these Terms shall in no way affect the content of contractual relationships established by the Agreement.
- 15/3 The Parties agree that if a material change in circumstances under which the Agreement between the Parties was concluded results in a particularly gross imbalance in the rights and obligations of the Parties, each Party, if it proves that it could not reasonably have foreseen or influenced the changed circumstances and that the changed circumstances have occurred after the conclusion of the Agreement, is entitled to enter into negotiations with the other Party on the amendment of the Agreement, while the other Party is required not to unreasonably withheld its consent to the amendment of the Agreement. The application of this right does not entitle the respective Party to suspend performance under the Agreement. Neither Party is entitled to seek the amendment of the Agreement as a result of a substantial change in circumstances by reasons set out in the provisions of Section 356 (2) of the Commercial Code.
- 15/4 The Consultant is entitled to unilaterally amend or supplement these Terms and/or the Price List. The Consultant is required to inform the Client about the proposed amendments or supplements to these Terms and/or the Price List by e-mail at least fourteen (14) days prior to the effect of such changes. In the event that within fourteen (14) days from the receipt of an e-mail from the Consultant with the newly proposed wording of these Terms and/or the Price List, the Client does not express its disapproval with the proposed amendments or supplements to these Terms and/or the Price List by e-mail or in writing and within this period the Client continues to fulfil its obligations under the Agreement and these Terms, in particular under Article 3 of these Terms, it is understood that in accordance with the provisions of Section 275 (4) of the Commercial Code, the Client implicitly agrees with the proposed amendments or supplements to these Terms and/or the Price List. The Parties agree that the Consultant is entitled to unilaterally modify the Price List once per calendar year by increasing the rates specified in the Price List by a maximum of 10%, whereas the Consultant is at the same time required to send a
- | ID 00.184.295|

RSM Consulting SK s.r.o., Galvaniho 7/D, 821 0 Bratislava, Slovakia

Tel.: + 421 232 141 862, Fax: + 421 232 141 863, E-mail: info@rsmsk.sk, www.rsmsk.sk

The company is entered in the Commercial Register maintained by the Bratislava I District Court, Section Sro, File 52634/B,, Reg. No.: 44 152 841



written notice of such modification to the Client; in this case, the modifications in the Price List come into effect upon receipt of the notification by the Client, whereas the consent of the Client to such modifications in the Price List is not required and the procedure under the first sentence of this clause hereof does not apply.

- 15/5 If the Client expresses it disapproval with the amendment to these Terms and/or the Price List in accordance with Article 14/4 hereof, or if the Client does not implicitly accept the amendments to these Terms and/or the Price List, the Consultant is entitled to withdraw from the Agreement.
- 15/6 The Parties have agreed that provisions of Articles 3/7 to 3/10, 4, 5/8 to 5/12, 6, 7/8, 13 and other provisions which by their nature can be assumed to survive termination shall survive termination of this Agreement.

The Client hereby confirms that it was made familiar with the following important provisions contained in these Terms, that it understands and implicitly accepts all of these provisions: (i) authorisation of the Consultant to negotiate (ensure) legal advice from a law firm, including granting power of attorney by the Client to the Consultant (Article 1/9 hereof); (ii) authorisation of the Consultant to negotiate (ensure) auditing services, including granting power of attorney by the Client to the Consultant (Article 1/10 hereof); (iii) authorisation of the Consultant to negotiate (ensure) foreign consulting services, including granting power of attorney by the Client to the Consultant (Article 1/10 hereof); (iii) authorisation of the Consultant to negotiate (ensure) foreign consulting services, including granting power of attorney by the Client to the Consultant (Article 1/11 hereof); (iv) contractual penalty for Consultant's employee solicitation (Article 3/10 hereof); (v) a shorter payment period (Article 5/7 hereof); (vi) authorisation to set off any claims (Article 5/11 hereof); (vii) limitations on the rights of the Client to damages (Article 6/6 hereof).

Adopted by the Client on

Client trading company:

Signature:
Name:
Position:

Annexes: Price List of Services Provided by RSM Consulting SK s.r.o.

| ID 00.184.295| RSM Consulting SK s.r.o., Galvaniho 7/D, 821 0 Bratislava, Slovakia

Tel.: + 421 232 141 862, Fax: + 421 232 141 863, E-mail: info@rsmsk.sk, www.rsmsk.sk

The company is entered in the Commercial Register maintained by the Bratislava I District Court, Section Sro, File 52634/B,, Reg. No.: 44 152 841