

PRICE LIST OF IT SERVICES

This Price List of IT Services of RSM CZ a.s. (hereinafter also the **"Price List"**) is, in addition to the *General Business Terms and Conditions for the provision of IT services* (the "GBTC" or the **"Terms and Conditions"**) of RSM CZ a.s., an integral part of and annex to the agreement made between RSM CZ a.s. (hereinafter the **"Provider"**) and its contractual customer (hereinafter the **"Client"** or the **"Buyer"**).

Unless a flat-rate fee is agreed between the Parties for the respective period or for a specific task, the Provider's fee will be calculated by multiplying the time which the individual employees of the Provider spend providing IT services by the hourly rate of the relevant employees as specified below. The amounts do not include VAT or other taxes and levies or other costs, e.g. the costs associated with the payment of such taxes and levies.

- **CZK 1,200,- excluding VAT** per one (1) hour of work of a technician
- **CZK 1,750,- excluding VAT** per one (1) hour of work of a specialist
- **CZK 2,250,- excluding VAT** per one (1) hour of work of a senior specialist
- **CZK 3,150,- excluding VAT** per one (1) hour of work of a manager
- **CZK 650,- excluding VAT** per one (1) hour of time spent travelling

Services requested outside working hours (where working hours shall mean the period between 8am and 5pm on a working day) will be charged at 1.5 times the specified rates; the use of services outside working hours must be agreed upon in advance by both Parties at least 3 calendar days prior to the provision of such services.

Unless otherwise agreed, every 15 minutes of work commenced are charged in the case of phone or e-mail communication, diagnostics via remote access or work on HW at the premises of the Provider; in all other cases, every 30 minutes of work commenced are charged.

Unless otherwise agreed, the Provider's fee includes in particular the following overhead expenses of the Provider:

- i. Salaries of the Provider's employees;
- ii. Costs of the operation of the Provider's own computer equipment, software, information databases (except where such costs are borne by the Client under an agreement), insurance etc.

However, the Provider's fee does not include reasonable costs of:

- i. administrative and other expenses (charged to the Client at cost);
- ii. courier services (charged to the Client at cost);
- iii. compensation for the use of the Adviser's cars for trips outside the city in which the Adviser's office is located (charged to the Client at cost; or charged to the Client at CZK 15 per kilometre travelled if company car is used);
- iv. expert reports (charged to the Client at cost if not agreed otherwise);
- v. translation and interpretation (charged to the Client at cost);
- vi. accommodation costs for the Adviser's employees outside the city in which the Adviser's office is located (charged to the Client at cost);
- vii. costs of taxi travel (charged to the Client at cost);
- viii. travel of the Provider's employees during trips abroad (these costs are billed in accordance with applicable regulations); and
- ix. other costs (charged to the Client at cost).

The Provider reserves the right to increase the rates specified in the Price List, but never by more than 10 % of the initial rate. The Provider shall inform the Client of any change to the fee rates in the Price List in the manner laid down in the Agreement and in the General Business Terms and Conditions for the provision of IT services of RSM CZ a.s.