

## PRICE LIST FOR ACCOUNTING CONSULTANCY SERVICES

This Price List forms part of the General Business Terms and Conditions for provision of consultancy services by RSM CZ a.s.

Unless a fixed fee is agreed between the RSM CZ a.s. as the Adviser and the Client for a given period or a task, the Adviser's fee shall be calculated based on the number of hours spent by the Adviser's employees involved and their hourly rates as set out below. the amounts do not include VAT, other taxes, levies or other costs, e.g. charges for making such payments.

- **CZK 800,- excluding VAT** for one (1) hour of administrative work
- **CZK 1,000,- excluding VAT** for one (1) hour of an assistant's work
- **CZK 1,200,- excluding VAT** for one (1) hour of a junior accountant's work
- **CZK 1,350,- excluding VAT** for one (1) hour of an accountant's work
- **CZK 1,600,- excluding VAT** for one (1) hour of a senior accountant's work
- **CZK 2,300,- excluding VAT** for one (1) hour of a supervisor's and a consultant's work
- **CZK 4,100,- excluding VAT** for one (1) hour of a manager's work
- **CZK 4,600,- excluding VAT** for one (1) hour of a senior manager's work
- **CZK 5,150,- excluding VAT** for one (1) hour of a partner's work
- **CZK 800,- excluding VAT** for one (1) hour of time spent traveling

The Adviser's fee includes, in particular, the following overhead expenses incurred by Adviser:

- i. wages and salaries in respect of the Adviser's employees; and
- ii. costs of operating computers, software, information databases (except for those paid for by the Client in accordance with respective contractual arrangements), insurance, etc.

Reimbursement for additional costs incurred by the Adviser, such as telephone charges, copies, postage, packing, etc., will amount to an extra 4% of the Adviser's fee calculated in accordance with this Price List or as stipulated in the Agreement.

The Adviser's fee, however, does not include the following meaningful costs:

- i. administrative and other expenses (charged to the Client at cost);
- ii. pre-enveloped payslips at a fixed rate of 5 Kč per payslip;
- iii. courier services (charged to the Client at cost);
- iv. 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 10 Kč per kilometre travelled if company car is used);
- v. expert reports (charged to the Client at cost if not agreed otherwise);
- vi. translation and interpretation (charged to the Client at cost);
- vii. accommodation costs for the Adviser's employees outside the city in which the Adviser's office is located (charged to the Client at cost);
- viii. costs of taxi travel (charged to the Client at cost);
- ix. travel of the Provider's employees during trips abroad (these costs are billed in accordance with applicable regulations); and
- x. other costs (charged to the Client at cost).

If the total amount spent for meaningful costs should exceed the amount of CZK 5,000:

- within one calendar month for agreements concluded for an indefinite period of; or
- without time limitation for agreements concluded for a fixed period,

the Adviser is obliged to obtain a prior consent of the Client with each further meaningful cost.

The Adviser reserves the right to adjust the rates in the Price List but this shall be by no more than 10% of the original rate. the Adviser will notify the Client of the intended adjustments to the rates via e-mail at least fourteen (14) days before the adjustment becomes effective. If the Client disagrees with the proposed change, the Client may terminate the Agreement by notice before the proposed change becomes effective. in such a case, the notice shall take effect and the contractual relationship established by the Agreement shall cease to exist when the change takes effect.