

Appendix No. 1**STANDARD TERMS AND CONDITIONS****A. INTRODUCTORY PROVISIONS**

1. The company **Flatiron Tax, s.r.o.** with its registered office at Parcelná 24, 821 06 Bratislava, Slovak Republic, registered with the Commercial Registry of District Court Bratislava I, Company Identification Number (ICO): 47 146 273, Section Sro, Insert Number: 89403/B, VAT ID: SK2023780308, Number of the Tax Advisor License: 200/2019, hereby issues these Standard Terms and Conditions (the "**Standard terms**"), which regulate the contractual relationship between the Flatiron Tax, s.r.o. (the "**Advisor**") and the client (the "**Client**"), established by the Framework advisory contract (the "**Contract**").
2. The Advisor is entitled to amend the Standard terms unilaterally. In such a case the Advisor is obliged to inform the Client in writing (even by e-mail) on the change of the Standard terms published on its web page. The amended Standard terms are valid and effective upon expiry of the calendar month following the calendar month in which the Client was informed on this Standard terms' change. If the Client does not agree with such change, the Client is entitled to terminate the Contract by written notice with effect as at the date of effect of respective amended Standard terms.

B. GENERAL TERMS OF ENGAGEMENT

3. The Advisor is neither responsible for updating any Deliverables provided to the Client within the Engagement as a result of facts or events that arise or that the Advisor learnt while maintaining professional care only after such Deliverables were provided to the Client, nor obliged to monitor continuing relevance or suitability of provided Deliverables for Client's purposes.
4. The Advisor shall not be responsible for any delays in the performance of its Services if the Advisor does not timely receive full assistance and cooperation from the Client or other professional Advisors of the Client which is necessary for the performance of the Services.
5. The Client agrees that any advice (written or verbal), documentation prepared or developed by the Advisor in respect to the Engagement and the Services for the use and benefit of the Client (the "**Deliverables**"), including the terms and conditions of this Contract may not be disclosed, used or relied upon for any other purpose than specified herein, without the prior written approval of the Advisor and a hold harmless letter being signed by the Client and/or the third-party. In the event such written consent of the Advisor is provided and such a hold harmless letter is signed then the concerned Deliverables will be reproduced in their entirety including any disclaimers of liability.
6. The Client will not rely on any drafts or oral comments or advice unless their content is finalized and confirmed in writing in the final products or written Deliverables. The Advisor will not be responsible if the Client chooses to act, or refrain from acting, on the basis of any drafts or oral comments or advice. In the case of any discrepancy, the hard copy of the final written Deliverable signed by the Advisor is definitive.
7. Regarding the disclosure of Deliverables to the Client's professional advisors, the Client will (i) ensure that such professional advisors use these documentation solely to assist the Client in connection with the Engagement and that such professional advisors do not further circulate, quote, disclose, or distribute any of these documentation and (ii) inform such professional advisors that if they place reliance on any Deliverables they will do so at their own risk and have no recourse to the Advisor. The Client hereby accepts responsibility for any breach of the terms of this Contract by any such Advisor.

8. Unless the Contract specifies other arrangements, each Deliverable will be deemed to be accepted by the Client when it is accepted by the Client in its final form without serious objections or when the Client first makes use of the Deliverable, whichever first occurs.

C. ADVISOR'S OBLIGATIONS

9. The Advisor shall ensure that the Services be provided in time with due professional skill and care, and in accordance with the Client's interests of which Advisor was provably made aware. To the fullest extent permitted by law, Advisor disclaims all other warranties, either express or implied.
10. Advisor shall inform the Client as soon as practicable if Advisor determines that, in its view, any Client's instructions are incorrect, unsuitable or otherwise flawed. Advisor shall not be responsible for carrying out any instructions which Advisor notified to the Client pursuant to this clause and despite such notification the Client required to fulfil such incorrect, unsuitable or otherwise flawed instructions, or whose incorrect, unsuitable or otherwise flawed, the nature of which could not have been recognized by Advisor while performing the Services with due professional care.

D. CLIENT'S OBLIGATIONS

11. The Client
 - a. accepts full responsibility for: as the case may be, any historical and prospective financial data and/or statements of the Client, without limitation, financial projections or models, all approvals and decisions regarding the Engagement related documentation;
 - b. appoints the individuals to be responsible for all decisions with respect to the Services and the Advisor's involvement in activities associated with the Services, this individual(s) should, as necessary, have authority to make decisions on behalf of the Client throughout the Engagement;
 - c. provides Advisor with timely and full assistance and co-operation during the course of the Engagement,
 - d. keeps Advisor fully informed about any communication between the Client and other parties involved in the Engagement, which may be material for the Engagement and, as deemed appropriate, consults with Advisor in advance with respect to any material Engagement related communication;
 - e. gives notice to all other Advisors of the fact that Advisor is the Advisor on the contemplated Engagement and request all such Advisors to provide Advisor with the same information as they present to the Client throughout the Engagement, unless agreed between the Advisor and the Client otherwise on a case by case basis. In addition, the Client will ensure that Advisor has access to all documentation, professionals and information necessary to perform its obligations pursuant to this Engagement; and
 - f. attends any meetings recommended by the Advisor, as to be able to make effective decisions related to Engagement.
12. The Client agrees that performance of the Services is dependent on the timely and effective completion of Client's own activities and responsibilities in connection with this Contract, as well as timely decisions and approvals by the Client. Advisor is entitled to rely and act on Client's decisions and approvals relating to the Services and the Engagement.
13. The Client shall be responsible for, among other things:
 - a. making all management decisions and performing all management functions;

- b. designating one or more individuals who possess suitable skill, knowledge, and/or experience, preferably within senior management to oversee the Services;
- c. evaluating the adequacy and results of the Services;
- d. accepting responsibility for the implementation of the results of the Services and other further course of action carried out on the basis of the results of the Services; and
- e. establishing and maintaining internal controls, including monitoring ongoing activities.

E. PAYMENTS

- 14. The Advisor shall issue the invoice regarding the Services within the period as required under law and shall deliver it to the Client without any delay. The invoice shall contain all the particulars as required under law. The invoice is due within 14 days after it was issued.
- 15. Should there be any dispute over the invoiced amount, the undisputed amount shall be paid by the Client. The Client agrees that Advisor may charge an interest on overdue amounts, incl. expenses at 10% per annum. In the event that Advisor incurs any reasonable collection or legal costs with regard to overdue fees these costs shall be charged to the Client in an additional invoice. Without limiting its other rights or remedies, the Advisor shall have the right to suspend or terminate the Services entirely or in part if payment is not received within thirty (30) days of the delivery of the invoice to the Client.
- 16. All fees and expenses provided for under this Contract shall be paid in full, free and clear of any deductions or withholdings.

F. ELECTRONIC INVOICING

- 14. The Parties agree that the Provider is entitled to send to the Client all invoices and billing protocols (together as the "invoices") via e-mail. Electronic invoices will be sent to the Client in .pdf format and are considered by the Parties to be a full equivalent of paper-based invoice.
- 15. By signing the Contract, the Client grants the Advisor the right to send invoices in electronic form by an e-mail in accordance with the relevant legislation (the "electronic invoice").
- 16. The origin of the invoice and the integrity of its content must be ensured in accordance with the relevant legislation. The Advisor will always require the Client to confirm the receipt of an e-mail message with an electronic invoice attached. Such confirmation sent by the Client shall be considered as irrefutable proof of proper delivery of the electronic invoice. Irrespective of the Client's confirmation of delivery of an e-mail containing an electronic invoice, the date of receipt of the relevant invoice shall be deemed to be the first business day following the date of provable dispatch of the electronic invoice by the Advisor via e-mail.
- 17. If it is shown that the electronic invoice has not been properly sent to the Client, the Client is not in a delay with paying such invoiced payment.
- 18. To enable electronic invoicing, the Client shall notify the Advisor in writing on the day of signing the Contract of the e-mail address to which the Advisor shall send electronic invoices. The Client is responsible for the full functionality of the notified e-mail address. Any change in the e-mail address for the delivery of invoices shall be notified to the Advisor in writing in advance. The Client is entitled to request the Advisor to send electronic invoices to no more than three email addresses that shall be notified in written to the Advisor.

G. LIABILITY & INDEMNIFICATION

17. Each Party shall be responsible for damages caused to the other Party by tort or breach of its obligations arising out of this Contract in accordance with the applicable legal provisions.
18. The Advisor shall be liable to the Client under this Contract only for intentional misconduct and negligence, whereas such liability shall be just, equitable and proportionate to Advisor's share of fault. The maximum aggregate amount of damages that each Party may become obliged to pay the other for all breaches of this Contract, except to the extent it is finally judicially determined to have resulted primarily from willful misconduct of the other, shall not exceed one time the fees actually received by the Advisor for respective Services. The Parties hereby expressly acknowledge and agree that they deem reasonable the above and the content of this provision regarding the liability for damage and allocation of risk for breaches. The Parties hereby claim and confirm that the above agreed amounts represent maximum damage that each envisage as a possible result of a breach of obligation at the inception of the contractual relationship, or which could have been envisaged taking into account the facts of which each Party was, or ought to have been, aware, if they had taken reasonable care, all of the above pursuant to § 379 of the Commercial Code.
19. The Advisor shall not be liable to the Client for loss of profits, goodwill or any type of special, indirect or incidental loss.
20. The Advisor shall incur no liability for damages to the Client if the damages arose directly due to the provision of false, misleading or incomplete information or documentation to the Advisor or due to the acts or omissions of any person other than the Advisor.

H. FORCE MAJEURE

21. Neither Party shall be liable for any delay in meeting or for failure to meet its obligations under the Contract due to any cause outside its reasonable control, including (without limitation), war, riot, malicious acts of damage, fire, acts of any government or public authority, failure of the public electricity supply, failure or delay on the part of any sub-contractors beyond its reasonable control or the unavailability of materials.
22. If either Party is prevented from meeting its obligations due to any of the previously mentioned causes, it shall notify the other Party of the circumstances and the other Party shall, if possible, grant a reasonable extension for the performance of the Contract. If the circumstances of force majeure last for more than 3 months, either Party may terminate the Contract with immediate effect.

I. CONFIDENTIALITY, CONFLICT OF INTEREST

23. The Advisor shall keep confidential any information concerning the Client's business or operations that is treated as business secret and that is disclosed to the Advisor by the Client, or on its behalf, in connection with this Engagement and any information related to or created during the Engagement, whether prior to the execution of this Contract or afterwards during the effectiveness of the Contract (the "Confidential Information"). The Advisor shall use the Confidential Information solely for the purpose of this Engagement and, subject to other provisions of this Contract, shall not disclose Confidential Information to any third person unless permitted by the Client. The obligation of the Advisor survives the term of this Contract for three (3) years.
24. For the avoidance of doubt, the Advisor may disclose Confidential Information to the advisors designated by the Client's if required in connection with the subject of this Engagement. The Advisor may, with the prior consent of the Client, such consent not to be unreasonably withheld, speak to, or meet with and provide information, whether the

Confidential Information or not, to any other person, whom it may need to contact to perform the Services or whom the Client instructs Advisor to contact.

25. The Client acknowledges and accepts that Advisor is entitled to disclose the Confidential Information where they are required to do so by any legal statute, court, or governmental, regulatory, or other relevant authority or agency, and is hereby giving their express consent to such disclosure. The Advisor shall notify the Client in advance of any such disclosure if possible, and shall afford the Client such assistance that may be reasonably required so that the Client may intervene and prevent the disclosure, if appropriate.
26. The Client acknowledges that before concluding the Contract the Advisor may have had or could have had a client relationship with any other party interested in the Engagement including a relationship in connection with this Engagement or a related Engagement or such subject being in competition relationship to the Client. In any event, the Advisor will protect the confidentiality of the information the Client provides to the Advisor and will not use such information for the benefit of other clients. Similarly, if the Advisor receives any information in confidence from other sources (including for example other clients), the Advisor will not disclose it to the Client or make use of it for the Client's benefit.
27. It is Advisor's practice to check for conflicts of interest before taking on engagements in appropriate cases. Where a potential conflict is identified by Advisor or the Client and Advisor or the Client believes that the Client's interests can be properly safeguarded by the implementation of appropriate procedures, Advisor will discuss and agree such procedures with the Client, otherwise the Client is entitled to terminate the Contract with immediate effect.
28. Nothing in this Contract will prevent or restrict Advisor from providing services to other clients (including services which are the same or similar to the Services) or using or sharing for any purpose any knowledge, experience or skills used in, gained or arising from performing the Services (subject to the obligations of confidentiality set out herein).

J. INTELLECTUAL PROPERTY RIGHTS

29. All intellectual property rights which existed prior to the commencement of the Services, including, but not limited to rights in the Client's data, reports and due diligence documents shall vest with and remain the sole and exclusive property of the Client. All intellectual property rights in the Deliverables shall vest in the Advisor.
30. The Advisor hereby grants the Client a nonexclusive, non-transferable, fully paid, whereas royalty (license fee) is included in the fee agreed in the Contract, license to use all material and Deliverables provided to the Client or otherwise generated in the course of carrying the Services pursuant to the specific terms of this Contract.
31. The Client shall keep confidential any confidential info of, methodologies and technology used by Advisor to carry out the Services.
32. Notwithstanding anything to the contrary in the Contract, the Client acknowledges that Advisor, in connection with performing the Services, may develop or acquire general experience, skills, knowledge, and ideas that are retained in Advisor's memory. The Client agrees that Advisor may use and disclose such general experience, skills, knowledge and ideas without restriction (subject to the obligations of confidentiality set out herein).

K. NOTICES

33. Any notices required to be given under this Contract, shall be given in writing and may be delivered in person, sent by fax, by registered mail or by a recognized courier with the confirmation of delivery. Such notices shall be deemed delivered upon their delivery (if

delivered in person) or upon the confirmation of delivery (if sent by registered mail or courier). The Parties shall inform each other about the respective contact details for notice delivery, otherwise official seats and statutory representatives shall be notified.

34. Each Party may communicate with each other by e-mail. The Client further acknowledges that in order for the Advisor to operate effectively and efficiently from Client's premises they may require access to Client's networks, for example, to enable access to Advisor's applications and systems. Each Party recognizes that the internet is inherently insecure and that data can become corrupted, communications are not always delivered promptly (or at all) and that other methods of communication may be appropriate. In addition, the internet is prone to viruses. Each of the Parties will be responsible for protecting own systems and interests and neither of the Parties will be responsible to the other on any basis (contract, tort or otherwise) for any loss, damage or omission in any way arising from the use of e-mail (including the internet) as a form of communication or from its personnel connecting to or accessing either party's network. The exclusion of liability in this clause shall not apply to any liability which arises out of the negligent incorrect using of any electronic communication.

L. DATA PROTECTION AND ARCHIVING

35. From the date of signing this Contract, the Advisor shall be authorized to collect, aggregate, record, organize, change, search, view, rearrange, combine, move, utilize, keep, block, discard, provide, disclose, use, transfer, store or otherwise process (the "**process**") information provided by the Client that can be linked to specific individuals as defined under the applicable law and whose list or scope is specified below in this article (the "**Personal Data**").
36. The Client is aware that, for the purpose of performing the Contract, the Client has provided or plans to provide the Advisor with the personal data of Client's agents, employees or other natural persons (the "**affected person**"). The Client undertakes and by signing the Contract confirms that he has informed all affected persons whose personal data he has provided or is planning to provide to the Advisor about the possibility of providing personal data to the Advisor and also about the processing of personal data by the Advisor. The Advisor is obliged to provide the Client with the necessary cooperation on request.
37. If the Client provides any Personal Data to the Advisor, the Advisor is obliged to process the Personal Data in accordance with all applicable laws and professional regulations, including but not limited to data protection regulations, anti-money laundering regulations or any other applicable legislation.
38. The Advisor may retain copies of documents and files provided by the Client in connection with the Services for purposes of compliance with applicable laws, professional standards and internal retention policies and to retain and enhance know-how of the Advisor. If Personal Data are included, the Advisor process such data strictly in accordance with respective legislation.

M. ANTI MONEY LAUNDERING PROVISIONS

39. The Client acknowledges that the Advisor is the liable person in accordance with legal regulations on the protection of money laundering and the protection against terrorist financing (the "**AML Regulations**").
40. The Client acknowledges that the Advisor is obliged to exercise appropriate care in relation to the Client within the meaning of AML Regulations (the "**Care**").
41. The Client undertakes to provide the Advisor, to the extent required by the Advisor, with complete and correct data for the purpose of the Care. At the same time, the Client undertakes to inform the Advisor without delay of any changes to these data provided.

Violation of this obligation is considered a serious breach of the Client's obligation. The Client hereby acknowledges that in case of failure to provide the required data, the Advisor is under AML Regulations obliged to refuse to provide the Service.

42. The Client further acknowledges that the Advisor will store, process and provide the information to third parties for the purpose of preventing and detecting money laundering and terrorist financing, within the scope of the AML Regulations.

N. FINAL PROVISIONS

43. Version no. 1 of these Standard terms become effective on 30.05.2019.
44. Standard terms are available at www.flatiron.sk.