

GENERAL TERMS AND CONDITIONS

of

Moore Accounting CZ s.r.o., with its registered office at Karolinská 661/4, Karlín, 186 00 Praha 8, ID No. 09275525, registered in the Commercial Register maintained by the Municipal Court in Prague, Section C, File No. 333693 (hereinafter referred to as the "Provider")

I - Introductory Provisions

- 1.1 These Terms and Conditions are the General Terms and Conditions (hereinafter referred to as the "GTC") of the Provider within the meaning of Section 1751(1) of Act No. 89/2012 Coll., the Civil Code, as amended. The Provider is an entrepreneur - a limited liability company providing accounting, payroll accounting and tax advisory services on the basis of the relevant authorizations and in accordance with the applicable laws.
- 1.2 The current version of the GTC is always available on the website www.moore-czech.cz under the General Terms and Conditions link.

II - Terms and Definitions

- 2.1 "Price List" means the price list of services provided by the Provider under the Contract, placed in the Annex to the Contract.
- 2.2 "Tax Claim" means a tax claim within the meaning of Section 1(4) of Act No. 280/2009 Coll., the Tax Code, i.e. a tax return, a supplementary tax return, a report, a subsequent report, a statement and a supplementary statement.
- 2.3 "VAT" means value added tax within the meaning of the VAT Act.
- 2.4 "Client" (or "Customer" or "customer") is the person who, as a client, enters into the Contract with the Provider.
- 2.5 "Civil Code" means Act No. 89/2012 Coll., the Civil Code, as amended.
- 2.6 "Business Enterprise" means a business enterprise pursuant to the provisions of Section 502 of the Civil Code, i.e. an organized set of assets created by the entrepreneur (Provider or Client) and which, by his will, is used to carry out his business. It is presumed that an enterprise consists of everything that is normally used for its operation.
- 2.7 "Provider" or "Advisor" means the company Moore Accounting CZ s.r.o., with its registered office at Karolinská 661/4, Karlín, 186 00 Praha 8, ID No. 09275525.
- 2.8 "Contract" means a contract for the provision of services made between the Provider as a provider and the Client as a client, the subject of which is in particular the Provider's obligation to: (i) maintain accounting records for the Client; and/or (ii) maintain payroll records for the Client; and/or (iii) provide tax advice.
- 2.9 "GTC" or "Terms and Conditions" are these General Terms and Conditions.
- 2.10 "Accounting Act" means Act No. 563/1991 Coll., on Accounting, as amended.
- 2.11 "TAA" means Act No. 523/1992 Coll., on Tax Advice and the Chamber of Tax Advisors, as amended.
- 2.12 "VAT Act" means Act No. 235/2004 Coll., on Value Added Tax, as amended.
- 2.13 "ITA" means Act No. 586/1992 Coll., on Income Taxes, as amended.

III - Subject of the Terms and Conditions

- 3.1 The GTC regulate the relations between the Client and the Provider arising under the Contract and are an integral part of the Contract; their wording may be changed in accordance with the provisions of the Contract or these Terms and Conditions, and the wording of the currently effective Terms and Conditions is always considered to be applicable and to prevail.
- 3.2 If the Contract does not contain a specific arrangement for the provision of an individual service by the Provider, or if no Contract has been made between the Client and the Provider, the Provider will provide the individual service on the basis of a written order from the Client (unless the Provider accepts an order sent by e-mail or placed verbally). The rights and obligations of the Provider and the Client in such case will be governed by the order and the GTC. Where the GTC refers below to the Contract, it also means the relationship between the Provider and the Client under this provision, unless otherwise specified in a particular case.
- 3.3 In the event of an audit carried out by financial or other similar authorities, the Provider is ready to provide the Client with tax advisory services related to such an audit upon the Client's request. The Client acknowledges that the Provider is entitled to a fee for the services so provided pursuant to Article 5 of the GTC and the Price List, even in matters that have been the subject of services provided by the Provider to the Client in the past.
- 3.4 The service outputs provided by the Provider to the Client in any form and which are marked by the Provider as working, preliminary, indicative, draft or any other markings with a similar meaning, or where it is obvious due to the circumstances that they are not the final versions of the Provider's output (hereinafter referred to as the

- "Preliminary Outputs"), are not intended for the Client to make any decisions or take any actions upon them or otherwise act based on the information contained therein.
- 3.5 In the event of the Client's delay in providing cooperation, the originally set deadlines for performance by the Provider will be extended accordingly.
- 3.6 The Client further acknowledges that the Client is solely responsible for all decisions made on the basis of the services provided by the Provider and the Client is not entitled to claim any damages against the Provider on this basis.
- 3.7 The Client is not entitled to assign any of its claims against the Provider to any third party without the Provider's prior written consent.

IV - Subject of Performance and Obligations of the Provider

- 4.1 If the subject matter of the Contract is the maintenance of accounting or tax records for the Client, the Provider agrees (i) in the case of maintenance of accounting, to maintain the Client's accounting records within the meaning of Section 5(1) of the Accounting Act to the extent and in the manner prescribed by the Accounting Act and other legal regulations and (ii) in the case of maintenance of tax records, to maintain the Client's tax records within the meaning of Section 7b of the ITA, whereby the Provider's performance in such case includes:
- a) checking the primary accounting documents issued by the Client (internal primary documents) or documents received by the Client from third parties (external documents) and submitted to the Provider for further accounting processing in terms of their formal accounting accuracy, pointing out any inaccuracies in these documents and communicating the opinion on the rectification of such inaccuracies;
- b) keeping accounting or tax records by producing the prescribed accounting and summary accounting records on the basis of primary accounting documents provided by the Client, within the agreed scope but at least within the scope provided by the Accounting Act and the ITA and in accordance with the Client's internal accounting regulations, using appropriate and customary technical means, information carriers and software owned by the Client, which includes:
1. keeping records of invoices received and issued
 2. management of received invoices
 3. keeping records and managing other internal primary accounting documents
 4. keeping records of non-cash payments, maturity and payment of liabilities and receivables
 5. keeping records of tangible and intangible fixed assets (including small assets)
 6. inventory of balance sheet accounts
 7. processing and preparation of monthly financial statements at the Client's request
 8. in the case of maintenance of accounts, the processing and preparation of annual financial statements, or extraordinary or interim financial statements at the Client's specific request, including mandatory footnotes
 9. processing of the agenda of accounting for business trips, including calculations and checks of travel allowances billed and further upon agreement of the Provider and the Client:
- if the Client is or becomes a VAT payer: keeping records of tax documents in relation to VAT, processing VAT returns, any and all reports under the VAT Act and keeping records;
 - preparation of prescribed accounting and statistical or other statements or reports or forms related to the Client's economic agenda, with the exception of those related to the payroll;
 - calculating or charging interest on late payment or other sanctions with respect to payment transactions upon a special request from the Client;
 - preparation of Tax Claims for all tax obligations of the Client related to its economic agenda other than VAT (e.g. income tax, road tax, employment tax), calculation of advances for these taxes and transfer of information on the obligation to pay these taxes or advances for them to the Client;
 - providing accounting advisory services;
 - representing the Client in negotiations in matters related to accounting, payroll and economic agenda before third parties, especially state administration authorities on the basis of a power of attorney granted by the Client, except in the case of tax advisory services.
- c) drafting internal accounting regulations in accordance with the Client's instructions and on the basis of the Client's cooperation, in particular on the basis of the Client's instructions on the content of the rules contained in the internal accounting regulations and keeping records and archiving the internal accounting regulations.



- 4.2 If the subject of the Contract is the management of payroll for the Client, the Provider agrees to manage the Client's payroll, which includes:
- a) routine monthly processing of payroll calculations, including calculations of taxes, social and health insurance contributions and any other levies, for the purpose of this Contract, pay also includes remuneration under agreements on works outside the employment relationship, i.e. agreements to complete a job and agreements to perform work;
 - b) processing of the annual payroll;
- and further upon agreement of the Provider and the Client:
- processing applications and opt-outs to the relevant social security administration and health insurance company;
 - preparation of prescribed statements, reports or forms related to the Client's payroll;
 - providing payroll advice and advice on social and health insurance and related issues.
- 4.3 If the subject matter of the Contract is the provision of tax advisory services, the Provider, as an Advisor - a legal entity which, within the meaning of Section 3(6) of the TAA, provides tax advisory services through a tax advisor and has this activity registered as its subject of business in the Commercial Register, provides tax advisory services to the Client through its tax advisors within the meaning of the TAA, i.e. legal assistance and financial and economic advice in matters of taxes, levies, fees and other payments, as well as in matters directly related to taxes and represents the Client as instructed by the Client as an agent in tax proceedings and administrative court proceedings relating to taxes; and does so with the utmost professional care and under the conditions provided by the generally binding legal regulations. On the basis of the information obtained from the Client about the Client's business activities, assets and other relevant facts, the Advisor will inform the Client of the existence of any obligations in any way related to taxes and will assist the Client in a professional manner in fulfilling them by fulfilling those obligations agreed upon below on behalf of the Client and also as the Client's representative externally towards third parties, in particular, but not exclusively, towards the relevant tax authorities. In the case of providing tax advice, the Provider as an Advisor will provide the agreed legal assistance in tax and related matters for the Client by providing professional advice in the form of personal or telephone or e-mail notifications, opinions and consultations at the request of the Client or, if the situation and interest of the Client so require, without the Client's request, and other actions agreed in the Contract. The Client grants the Advisor a general or an ad hoc power of attorney for legal assistance in representing the Client in tax proceedings. The granting of a power of attorney, its acceptance and the eventual termination of representation under the power of attorney will be governed by generally applicable laws.
- 4.4 The Provider is obliged to provide the Client with the performance agreed in the Contract in a timely and proper manner.
- 4.5 The Provider agrees to maintain confidentiality of all facts concerning the Client or other entities related to the Client (e.g. its business partners), which the Provider becomes aware of in connection with the performance under the Contract and which are not generally known or available. This obligation survives the termination of the Contract. This confidentiality obligation does not apply to the Provider's actions to the extent necessary to perform a statutory obligation, to exercise a statutory right against the Client, or to perform an obligation or exercise a right under any contract or agreement between the Provider and the Client. The exercise of a right includes its enforcement in a lawful manner.
- 4.6 The terms of performance of the Provider are provided in the Appendix to these GTC titled *Terms of Performance*.

V. Price and Maturity of Performance

- 5.1 The Client is obliged to pay the Provider the price of all services provided under the Contract. The price of the performance is provided in the Contract, or in the quotation and/or in the Price List; VAT at the statutory rate will be added to this price.
- 5.2 The price for the processing of the employee's pay always includes all the services referred to in Art. 4.2 (a) of the GTC. The price for payroll processing will be payable to the Provider even if the Client's employee does not become entitled to a pay in the relevant month, provided that the basic employment relationship continued in that month (even if only for any part of the month). The price for tax claims other than tax returns is regulated by the Price List item "Other tax returns except for VAT", unless otherwise stated therein. The price for representation of the Client before any authorities or third parties, with the exception of representation in the context of tax advice, is governed by the Price List item "Representation at audits".
- 5.3 The price list also specifies:
- the amount of the Provider's lump sum reimbursement for transport costs actually incurred by the Provider in the performance of the Contract, where:
 - o if Prague is indicated for the reimbursement in the Price List, it also means Brno, Pířbram and Most

- this reimbursement is not due to the Provider in the case of a trip made only for the purpose of delivering an instrument or a document which the Provider is bound to deliver under the Contract (e.g. VAT return to the tax authorities)
 - the price of the storage fee, which the Provider may charge in case the Client is in default on performance of the contractual obligation to collect accounting documents and other documents related to the past year, as this obligation is further stipulated in these GTC.
- 5.4 The Provider may unilaterally change or replace the Price List with a new price list no more than once per calendar year, and the change becomes effective at the beginning of the following calendar year. The Parties to the Contract will be bound by a change in the Price List only if the Provider notifies the Client thereof no later than 1 November of the year preceding the effective date of the change. The notification must be made either by e-mail (without the need for an electronic signature) containing the changed Price List as an attachment, or by delivering the text of the changed Price List to the Client in documentary form (a plain, i.e. unsigned text will suffice). If the Provider changes the Price List, the Client has the right to reject this change and terminate the Contract on this ground, this right may be exercised no later than 30 November of the year in which the Price List was changed. In the event of termination of the Contract pursuant to this paragraph, the obligations under the Contract will terminate as of 31 December of the year in which such termination occurs.
- 5.5 The prices, the amount of which is agreed directly in the Contract, may be increased by the Provider once in each calendar year in which the Contract continues (even if only for a part of the year), except for the calendar year in which this Contract came into effect, by the inflation rate published by the Czech Statistical Office, expressed by the increase of the average annual consumer price index for the calendar year preceding the year in which the increase is to occur. The Provider may round up the increased amount of the price in the increase, either to whole crowns upwards or to whole tens of crowns downwards. The increase under this paragraph must be made in writing. Unless the Provider specifies a later effective date, the effects of the increase will commence on the first day of the calendar month following its delivery to the Customer. The increase may be made at any time following the publication of the relevant inflation rate by the Czech Statistical Office until the end of the same calendar year (i.e. the year in which the publication under which the increase is made occurred).
- 5.6 The Provider is also entitled to rebill to the Client the following, in excess of the agreed price:
- postage;
 - direct costs incurred in connection with performance under the Contract beyond the agreed normal scope of performance (e.g. extraordinary printing, extraordinary postage);
 - any other costs or expenses incurred by the Provider in connection with the performance of its obligations under the Contract (for example, administrative fees).
- 5.7 The lump sum price is payable to the Provider in full, regardless of the extent to which the Provider has provided the performance charged by the Provider in the period for which the price is due. The Provider will be entitled to the lump sum price even if the Provider has not provided any performance to the Client in the relevant period; however, this sentence does not apply to the period (or a part thereof) for which the Provider has suspended providing performance to the Client in accordance with the Contract and/or the GTC.
- 5.8 If in the Contract the attendance of the Provider to the Client's (business) premises is agreed, a lump sum price is agreed in terms of time for the Provider's performance provided in the calendar month for which this price will be charged (e.g. the lump sum price for November includes, for VAT payers, the processing of the VAT return for October, prepared by the Provider in November). If such attendance is not agreed, a lump sum price is agreed for the Provider's performance that from an accounting, tax or other substantive point of view relates to the calendar month for which this price will be charged (e.g., the lump sum price for November includes, for VAT payers, the processing of the VAT return for November prepared by the Provider in December, the posting of invoices issued in November in December, etc.).
- 5.9 The Client agrees to pay the charged price to the Provider monthly based on a tax invoice issued by the Provider and delivered to the Client electronically to the Provider's e-mail address specified in the Contract as the contact e-mail. The due date for payment of the invoiced price of the performance will be set at ten calendar days from the date of issue of the tax document, where the due date will be the date on which the invoiced amount is to be credited to the Provider's account specified in the tax document at the latest. The price under this paragraph includes the Provider's costs.
- 5.10 The date of the taxable supply in relation to the maintenance of accounts pursuant to Art. 4.1 (a) and (b) of the GTC will be considered to be the last day of the invoiced calendar month, in relation to the payroll management pursuant to Art. 4.2 of the GTC, it will be the last day of the calendar month for which the payroll will be processed.

- 5.11 If a lump sum price is agreed in the Contract, the Provider may issue a tax document for it no earlier than the last day of the month for which this price is charged. The Provider may issue a tax document for the price of payroll management pursuant to Article 4.2 of the GTC not earlier than on the last day of the month for which the payroll is to be processed, regardless of the fact that it will be processed only subsequently.
- 5.12 The Provider has the right to request advance payments for the prices of all services agreed in the Contract. The Provider may request an advance payment of up to 50% of the price of performance or the estimated price of performance. If, however, the Client is in default on payment of any monetary debt (even if not related to the Contract) to the Provider at the time the Provider sends or communicates the request for advance payment, the Provider has the right to demand an advance payment in the full amount of the relevant or expected price. The advance payment is due within 3 working days from the communication or receipt of the Provider's request to pay it to the Client. Until the advance payment is paid, the Provider does not have to start providing the performance to which the advance payment is related, the time limit within which the Provider has to provide the respective performance is extended by the period of delay with the payment of the advance payment. If the Provider cannot clearly determine the amount of the advance payment at all or without undue difficulty (e.g. because the future amount of the price is not apparent), the Provider may take as the basis for calculating the advance payment under this paragraph the price which, in view of all the circumstances, the Provider can expect to eventually achieve.
- 5.13 The due date of the price of the performance to the extent rightly charged by the tax document will not be prevented and the due date will not be affected if the tax document is defective in any respect. This is without prejudice to the statutory obligation to rectify it.
- 5.14 If the Client is in default on the payment of an individual debt for more than 30 days, or if in the last 6 months the Client has been in default on the payment of at least 2 debts for more than 15 days (calculated for each of these debts in relation to the applicable period just mentioned), the Provider is entitled to suspend the provision of performance under the Contract (at the Provider's option, all or only one or some of them, at the same time or successively) until all overdue debts have been paid. If, due to the suspension of performance, the Client is in default on the performance of its obligations towards the respective third parties or the state, the Provider will not bear any statutory liability for the consequences of such default. If the Provider subsequently has to incur additional costs to eliminate the consequences of the suspension of performance (for example, increased wage costs), the Provider will be entitled to reimbursement of the costs in the proven amount from the Client. For the purpose of this paragraph, a debt means any monetary debt of the Client to the Provider, even if not related to the Contract. In the case of debts where the due date depends on invoicing, for the purpose of this paragraph, an individual debt means an obligation to pay the total price charged by a single tax document, irrespective of whether several different transactions are charged by that document.

VI - Client's Cooperation

- 6.1 The Parties to the Contract are aware of the fact that the proper and timely performance of the subject of the Contract, and therefore the fulfilment of its purpose, is directly conditioned by the provision of the necessary cooperation by the Client. The Client agrees to provide the Provider with all necessary cooperation according to the non-exhaustive list below, as well as all other cooperation and assistance that cannot be specifically foreseen at the time of entering into the Contract, as its necessity arises during the performance of the Contract and as the Provider may be requested to provide such cooperation, whereby the Provider agrees to take the utmost account of the Client's legitimate interests and, in particular, economic efficiency in its requests to the Client in this matter.
- 6.2 The Client must in particular:
- a) oblige persons authorized to deal with the Provider's personnel in matters of performance under the Contract and oblige them (whether employees or external persons) to observe confidentiality in matters relating to the performance of the Contract and relating to the entity and activities of the Provider);
 - b) to provide the Provider with all accounting and other documents, instruments and documents, as well as information to be processed as part of the Provider's performance or which in any way condition such processing, whereby the deadlines, place and form (e.g. personal handing over of original documents against written confirmation of the Provider's employee) of providing such documentation and information to the Provider are provided in the Appendix to these GTC titled *Terms of Performance*;
 - c) to provide the Provider, upon request, without undue delay, with all information, as well as to make and communicate to the Provider decisions on all matters related to performance under the Contract, if performance under the Contract is conditional upon such information or decisions, both in recurring and individual cases;
 - d) to provide the Provider, even without the Provider's request, with information on all facts concerning the Client's Business Enterprise, as well as on other facts that are or may be in any way significant in terms of maintenance of the Client's accounting / tax records or in terms of other performance under the Contract;
 - e) to allow the Provider (its employees), if separately agreed, to carry out the work on the performance of the Contract in its own premises and to allow the Provider the undisturbed use of the technical equipment and its

software with access to the Client's system to the agreed necessary extent, as provided for in the Contract and to allow the designated employee of the Provider to use the social facilities, as such use is allowed to its own employees;

f) to maintain confidentiality of all facts concerning the Contract and the Provider, its Business Enterprise and its business activities that come to its attention in connection with the performance under the Contract and which are not generally known or available; this obligation survives the termination of this Contract; in this respect, the Client must oblige its employees as well as any other persons who will have access to the said information through the Client to maintain confidentiality. This obligation does not apply to the Client's actions to the extent necessary to perform a statutory obligation, to exercise a statutory right against the Provider, or to perform an obligation or exercise a right under any contract or agreement between the Client and the Provider;

g) not to disclose to third parties, without the Provider's prior consent, information about the content of the advice provided by the Provider, in particular, without limitation, not to disclose to anyone in any form any written materials obtained from the Provider;

h) after the end of the Provider's activities to provide the performance under the Contract for the past calendar year, at the Provider's request, to collect at the Provider's premises against a written handover protocol all accounting documents and other documents related to the past year.

6.3 In the event that the Client fails to provide the Provider with timely and proper cooperation upon which the performance of the Provider's obligations under the Contract is conditional and the Provider will be thus forced, as a result of such action or omission of the Client, to incur additional costs in connection with the performance of the Contract, the Provider becomes entitled to payment of such incurred additional costs in the full proven amount. For the purposes of the Contract, additional costs mean in particular an increase in wage costs due to the need to pay overtime work of the Provider's employees or other additional costs that the Provider would not have demonstrably incurred had the Client provided the necessary cooperation in a timely and proper manner.

6.4 If any of the Parties to the Contract breaches the agreed confidentiality obligation or if it allows, by its actions, that its employee or any other third party breaches such obligation and if such actions or omissions cause the other Party to suffer a property damage, the Party on whose side the damage has occurred will be entitled to a contractual penalty in the amount of CZK 50,000.

VII - Compensation for Damage

7.1. The Provider is obliged to compensate the Client for any property damage (loss) incurred in connection with the provision of services, if caused by the Provider.

7.2. In the event that the Client is informed of a decision that could give rise to the Provider's obligation to compensate for damage under the Contract, the Client must, within three working days of learning such information, notify the Provider of such decision and provide the Provider with any and all cooperation in preparing and filing a remedial measure or making any other similar act against such decision.

7.3. The Client is responsible for the accuracy, veracity and completeness of all information that the Client provides to the Provider. At the same time, the Client is responsible for the validity of all sub-documents and their compliance with the applicable laws, unless the Client explicitly asks the Provider to review them. The Provider and the Client agree that all documents submitted by the Client to the Provider will be considered to have been fully approved by the Client and the Client represents that they are correct and complete in form and content, including the details of the issuer, if any, and payment details. In the event of any damage on the part of the Client during the provision of services by the Provider, even if only partially due to the inaccuracy, non-veracity or incompleteness of information provided by the Client to the Provider, any damage will be assessed in accordance with the provisions of Section 2918 of the Civil Code.

7.4. The Provider is not liable for damages incurred by the Client in connection with the performance of the Contract, where, in particular:

(a) the Client has deviated from the course of action proposed by the Provider in a written opinion;

(b) the Client has been warned by the Provider about the risks resulting from different interpretations of legal regulations by courts, governmental authorities and other bodies but the Client still proceeds in a manner that has been identified by the Provider as risky or controversial;

(c) such damage has occurred as a consequence of changes in legislation or generally accepted interpretations thereof which come into effect after the provision of the services and where the Client follows the advice and recommendations provided to the Client prior to such changes;

- (d) such damage has occurred as a result of acting on the information contained in a preliminary output provided to the Client;
 - (e) the Client has failed to properly and timely fulfil its obligation provided in Article 7.2. of the GTC, thereby preventing the Provider from filing a timely remedial measure or taking any other similar act against such decision;
 - (f) the Client has not even enabled the Provider to try to prevent the occurrence of the damage or to limit its extent;
 - (g) such damage has occurred as a result of the use of information provided to the Client by the Provider under the Contract by third parties;
 - (h) the damage has occurred as a result of the failure to provide any requested document or information, or as a result of such information or document being incorrect, incomplete or misleading, containing errors or as a result of the Client's failure to inform the Provider of a change in such documents and information in a timely manner;
 - (i) the damage has occurred as a result of disclosure of information provided by or to the Client, where disclosure is required by the applicable laws or by the order of a court or an administrative authority; and
 - (j) the damage has been caused by technical reasons beyond the Provider's control, in particular by a power outage, interruption of the Internet connection, failure or misuse of electronic communications networks not under the Provider's direct control, reasons on the part of the data mailbox operator, etc.
- 7.5. The Provider will not be obliged to compensate the Client for damages incurred in connection with the provision of services under the Contract in the event that the Provider proves the existence of circumstances pursuant to Article 7.4 of the GTC and/or the existence of circumstances excluding the obligation to compensate for damages within the meaning of Section 2913 of the Civil Code. Circumstances that exclude the Provider's obligation to compensate for damages exclude the possibility of the Client's claim for damages against the Provider.
- 7.6. The Client and the Provider have agreed, in accordance with Section 2898 of the Civil Code, to limit the Provider's obligation to compensate the Client for damages incurred by the Client in connection with the provision of performance under the Contract, so that the Provider is obliged to compensate the Client for such damages, unless otherwise provided in the Contract, only up to the amount of:
- (a) the total amount of the fee paid under the Contract in the case of a one-off provision of services; or
 - (b) the corresponding amount of the fee paid under the Contract in the last six months preceding the occurrence of damage in the case of repeated provision of services;
- this does not apply to any damage caused intentionally or through gross negligence.
- 7.7. In the event that another person provides services to the Client in the same matter and it is not agreed otherwise, the Provider is only obliged to compensate for the damage caused by the Provider itself, to the extent of its share in the services provided, without prejudice to Article 7.6. of the GTC.

VIII - . File

- 8.1 The Provider may keep a file record of the performance of the subject-matter of the Contract. File records are documents, records and data files that remain with the Provider for its use. The Provider will be keeping the file, using professional care.
- 8.2 The Client acknowledges and agrees to the collection and processing of data by the Provider about the Client in connection with the performance of tax advisory services, keeping the file and the performance of obligations under special regulations (e.g. Act No. 253/2008 Coll., on certain measures against the legalization of proceeds of crime and terrorist financing, as amended (hereinafter referred to as the "AML Act"). The Client is obliged to be identified under special regulations. For this purpose, the Client will submit the relevant documents to the Provider and provide the Provider with copies of such documents or enable the making of such copies. The Client will provide the Provider with all the cooperation required for the performance of the Provider's obligations under the AML Act, in particular in carrying out the Client's due diligence in the sense of Section 9 of the AML Act. For the purposes of the AML Act, the Provider will make copies or extracts of the documents submitted by the Client and process the information so acquired to fulfil the purposes of this Act. During the term of the Contract, the Client will inform the Provider from time to time of any changes that might have an impact on the correct identification of the Client, in particular as regards the validity and completeness of the identification data. Failure of the Client to provide cooperation or withdrawal of consent to the collection and processing of data by the Client will be grounds for withdrawal from the Contract by the Provider.

IX - Final Provisions

- 9.1. If any provision of the GTC is or becomes any time in the future invalid, challengeable or unenforceable, the validity or enforceability of the remaining provisions will not be thereby concerned, unless it follows from the nature or content of the Contract or the GTC. In such case, the Parties agree to replace the defective provision with a perfect provision that corresponds as closely as possible to the content and purpose of the defective provision.
- 9.2. The provisions of the Contract will prevail over the provisions of the GTC.
- 9.3. These GTC will cease to be effective upon the effective date of any later terms and conditions.
- 9.4. These GTC enter into force and effect as of **January 1, 2023**.
- 9.5. The Provider may unilaterally change or replace the GTC with new GTC, however, not more than once in a calendar year; the change always becomes effective at the beginning of the following calendar year. A change to the GTC will be binding on the Parties to the Contract only if the Provider notifies the Client of the change no later than 1 November of the year preceding the effective date of the change. The notification must be made either by e-mail (without the need for electronic signature) containing a draft of the new GTC or the provisions of the existing GTC with an indication of the proposed changes, or by delivering the above to the Client in documentary form (a plain, i.e. unsigned text is sufficient). If the Provider changes the GTC, the Client has the right to reject this change and terminate this contract for this reason, this right can be exercised no later than 30 November of the year in which the Provider changed the GTC. In the event of termination of the Contract pursuant to this paragraph, the obligations under the Contract will terminate as of 31 December of the year in which such termination occurs.
- 9.6. Correspondence between the Parties will be delivered by hand, by mail, by courier service or by means of transmission techniques (electronically) under the agreed conditions. It is presumed that an incoming parcel sent using a postal service provider have been delivered on the third working day after dispatch (Section 573 of the Civil Code). Consignments will be delivered to the registered office addresses specified in the Contract. The Parties have agreed to send invoices in electronic form; only invoices that have been sent or received using the e-mail addresses agreed between the Parties will be considered to have been effectively delivered.

Appendix to the Terms and Conditions of Moore Accounting CZ s.r.o. - Terms of Performance**(a) checking the primary accounting documents**

term of performance: continuously throughout the term of the Contract

method of performance: information on the audit is not separately passed on to the Client, however, the Client is informed without undue delay of any inaccuracies in the audited documents

Client's cooperation: handing over the documents to the Provider by the 10th day after the end of the charged - processed calendar month at the latest

(b) bookkeeping**1. keeping records of invoices received and issued**

term of performance: continuously during the entire term of the Contract, at the time of submitting the annual financial statements or at the Client's request during the year

method of performance: by delivery to the Client in printed form or on a data carrier, by electronic mail to the address provided by the Client, by fax

Client's cooperation: submission of invoices to the Provider by the tenth (10th) day after the end of the charged - processed calendar month at the latest

2. management of received invoices

term of performance: continuously throughout the term of the Contract

method of performance: they are not handed over to the Client separately, they are part of the set of returned documents when handing over the annual financial statements

Client's cooperation: submission of invoices to the Provider by the tenth (10th) day after the end of the charged - processed calendar month at the latest

3. keeping records and managing other internal primary accounting documents

term of performance: continuously throughout the term of the Contract

method of performance: they are not handed over to the Client separately, they are part of the set of returned documents when handing over the annual financial statements

Client's cooperation: submission of the relevant primary accounting documents to the Provider by the tenth (10th) day after the end of the charged - processed calendar month

4. keeping records of non-cash payments, maturity and payment of liabilities and receivables

term of performance: continuously during the whole term of the Contract on dates as per the Provider's request

method of performance: by submitting an inventory of outstanding receivables and payables with due dates to the Client in printed form or on a data carrier, by e-mail to the address provided by the Client, by fax

Client's cooperation: submission of bank statements to the Provider by the tenth (10th) day after the end of the charged - processed calendar month

5. keeping records of tangible and intangible fixed assets (including small assets)

term of performance: continuously during the whole term of the Contract, at the time of submission of the annual financial statements or at the Client's request during the year

method of performance: by delivering the inventory of assets to the Client in printed form or on a data carrier, by e-mail to the address provided by the Client, by fax

Client's cooperation: handing over relevant documents, especially purchase agreements, tax documents to the Provider by the tenth (10th) day after the end of the charged - processed calendar month

6. inventory of balance sheet accounts

term of performance: continuously during the whole term of the Contract, at the time of submission of the annual financial statements or at the Client's request during the year

method of performance: by delivering the account balances to the Client in printed form or on a data carrier, by e-mail to the address provided by the Client, by fax

Client's cooperation: providing information and explanations on any discrepancies in the accounts

7. processing and preparation of monthly financial statements at the Client's request

term of performance: continuously during the whole term of the Contract, monthly until the end of the following month

method of performance: by delivery to the Client by e-mail or on a data carrier or on request in printed form

8. processing and preparation of annual financial statements, or extraordinary or interim financial statements at the Client's specific request, including annexes

term of performance: at the latest on a date to be agreed with respect to the Client's circumstances and needs

method of performance: by delivery to the Client by e-mail or on a data carrier, as well as in printed form

Client's cooperation: timely and proper submission of all relevant documents and information according to the individual sub-points of performance under the Contract and the GTC

9. processing of the agenda of accounting for business trips, including calculations and checks of travel allowances billed

term of performance: continuously throughout the term of the Contract

method of performance: issuing travel orders on the basis of data provided by the Client and calculating travel allowances in the prescribed (usual) form

Client's cooperation: submission of information about the business trip and the employee, as well as submission of all documents about the trip and currency exchanges, if any, whereby documents in documentary form will be provided by the Client in Czech translation (this does not apply to documents prepared in English or German)

(c) drawing up internal accounting regulations and keeping records and archiving internal accounting regulations

term of performance: continuously for the whole term of the Contract, always at the Client's specific request, within a time period agreed for this purpose

method of performance: by handing over the drafted regulations to the Client in written form in duplicate, as well as archiving one copy of the regulations with the Provider

Client's cooperation: providing instructions on the content of the regulations at the request of the Provider within the time limit set by the Provider

d) keeping records of tax documents in relation to VAT, processing of VAT returns, all possible reports pursuant to the VAT Act and keeping records

term of performance: continuously throughout the term of the Contract

method of performance: by submitting the processed VAT return (or report) and the recording obligation to the Client in printed form, as well as by delivering the return (or report) to the tax administrator

Client's cooperation: signing of the return (or report) by the Client's authorised representative at least one working day before the legal deadline for filing it

(e) payroll management

term of performance:

- recurring performance under the Contract will be provided by the Provider continuously throughout its term on dates dependent on the deadlines set for the subject agenda by the relevant legislation, all payroll recapitulations for the relevant month will be submitted to the Client no later than one day before the set payroll date
- for non-recurring performances (e.g. requested consultancy, meetings with public authorities), the Parties to the Contract will agree on the date, place and form of performance on an ad hoc basis

method of performance:

- by handing over the prepared materials containing all the prescribed as well as customary elements (in the prescribed or customary form) in printed form or in electronic form to the Client, where in the case of electronic form the performance is handed over on an information carrier or by electronic mail to the Client's e-mail address
- however, if the document is addressed to a public authority or health insurance company, the Provider will deliver it directly to that institution

Performance under the Contract, which is of the nature of a communication or informal information or consultation, is carried out in the form of personal communication or communication by electronic or fax mail.

Client's cooperation:

submission of relevant documents, namely:

- all documents certifying or relating to the commencement and conclusion of employment of the Client's employees (within three days of the relevant fact)
- payroll documents, i.e. attendance reports, statements of work performed, other documents for remuneration of employees in a given month (within five days after the end of the month)
- all other documents and information necessary for payroll processing, e.g. documents on changes in job classification or remuneration for work, changes in the application of payroll tax relief, any pension assessments, enforceable resolutions on the enforcement of decisions by deductions from wages, changes in facts of a marital status or nature affecting the calculation of wages, etc. (immediately after the legal fact occurs or becomes known to the Client or its employee)

f) preparation of prescribed accounting and statistical or other statements or reports or forms related to the Client's economic agenda

term of performance: continuously throughout the term of the Contract in terms generally binding

method of performance: submission to the competent authority in paper or electronic form

Client's cooperation: provision of information or data that cannot be obtained from primary documents normally provided by the Client in the course of the performance of the Contract, at the request of the Provider within the time required by the Provider

g) calculation or settlement of interest on late payment or other penalties in case of a special request from the Client, including making claims against the debtor in case of a special mandate from the Client

term of performance: continuously throughout the term of the Contract

method of performance: by submission of calculations, by submission of penalty statements by e-mail, or by sending them to the debtor on behalf of the Client in writing by registered mail or data message

Client's cooperation: providing instructions for imposing penalties

h) preparation of tax returns and other statements for all tax obligations of the Client related to its economic agenda other than VAT (e.g. Natural Person's Income Tax Return, Excise Tax, Real Estate Tax, Tax on Income from Employment), calculation of advances for these taxes and transmission of information on the payment obligation for these taxes or advances for them to the Client

term of performance: continuously for the whole term of the Contract, tax claims within the statutory deadlines for the relevant tax, information on payment obligations reasonably in advance

method of performance: by submitting tax claims in the usual form to the tax administrator in printed or electronic form and by transmitting information about the payment obligation to the Client by electronic mail or fax

Client's cooperation: to provide all relevant data and information on tax relevant facts at the Provider's request within the time limit specified by the Provider

ch) providing accounting and/or tax advice

term of performance: continuously during the entire term of the Contract at the Client's request

method of performance: personal consultations, written reports or opinions (also by way of a simple e-mail message), representation in tax proceedings according to the Client's instructions

Client's cooperation: submission of information and relevant documents by agreement, granting of procedural power of attorney pursuant to the Tax Code

i) representing the Client in negotiations in matters related to the accounting and economic agenda before third parties

term of performance: continuously during the entire term of the Contract at the Client's request

method of performance: by negotiating with the competent authorities, by drafting the relevant written submissions

Client's cooperation: granting power of attorney, handing over information and relevant documents upon agreement, participation in negotiations with the competent authority if requested by the Provider, providing the requested instructions to the Provider

We confirm that we have read the above terms and conditions, are fully familiar with them and acknowledge that these terms and conditions form an integral part of the service contract we have entered into with the company Moore Accounting CZ s.r.o.

Place..... Date _____

Business firm / name:

Name and surname:

Title: