

**General Terms and Conditions  
for the General Contract**

**of the Company**

**Emineo Partners s.r.o.**

Version 04, 20 July 2021

## 1 Introductory Provisions

- 1.1 The Provider is a business company whose object is, *inter alia*, the provision of tax advice and professional advice and the representation of third parties before tax and other authorities, to which the Provider is authorised.
- 1.2 These GTC regulate the mutual rights and obligations between the Provider as the provider of the Services and the Client as the customer receiving the Services.
- 1.3 These GTC are published on the Provider's website: [www.emineopartners.sk](http://www.emineopartners.sk).
- 1.4 These GTC form an integral part of the Contract and shall apply without reservation to all contractual relationships related to the provision of the Services by the Provider.
- 1.5 In case of discrepancies between these GTC and the Contract, the relevant provisions of the Contract shall prevail.
- 1.6 The Contracts concluded between the Provider and the Client and any legal relationships arising from them, which are not regulated in the Contract or the GTC, shall be governed by the provisions of Act No. 513/1991 Coll., the Commercial Code, as amended, and, in the case of providing tax advice, by the provisions of Act No. 78/1992 Coll. on Tax Advisors and Slovak Chamber of Tax Advisors as amended and other provisions of the relevant legal regulations valid in the territory of the Slovak Republic.

## 2 Definitions

- 2.1 For the purposes hereof:
  - 2.1.1 **Client** means a natural person - an entrepreneur - or a legal entity which has concluded the Contract with the Provider within the scope of its

business activities.

- 2.1.2 **Remuneration** means a remuneration of the Provider for the provision of the Services to the extent specified in the Contract.
- 2.1.3 **Provider** means the company Emineo Partners - financial services s. r. o., with its registered office at Hviezdoslavovo námestie 7, 811 02 Bratislava, Slovak Republic, company ID (IČO): 36865524, entered in the Business Register of the District Court of Bratislava I, Section: Sro, Insert No.: 61451/B.
- 2.1.4 **Services** means the services provided by the Provider, as defined in Article 3 hereof.
- 2.1.5 **GTC** means these general terms and conditions forming an integral part of the Contract and governing the mutual rights and obligations of the Parties.
- 2.1.6 **Parties** means the Provider and the Client;
- 2.1.7 **Contract** means the contract concluded between the Provider as the provider on the one hand and the Client as the customer on the other hand, the subject of which is the provision of the Services.

## 3 Scope of the Services

- 3.1 Provision of tax advice (in matters of taxes, levies and fees)
  - 3.1.1. The Provider undertakes to provide the Client with tax advice in the area of application of tax regulations, planning of individual taxes, optimisation of tax planning, and application of international contracts in the field of taxes, and, within this, to perform the following activities:
    - Preparing written outputs, opinions on questions or problems, the answer of which is requested by the Client in writing or orally;

- Providing the Client with consultations in the application of tax laws;
  - Participating in the Client's negotiations with third parties;
  - Proposing measures in the field of management of taxes, fees and levies in the form of elaboration of the necessary documents connected with it;
  - Organising trainings for the Client, or for third parties designated by the Client, the content of which will be thematically focused on the areas in which the Provider provides the Client with the Services in accordance with the Contract and these GTC.
- 3.2 Representing the Client in matters of tax proceedings and during tax inspections performed by the tax administrator at the Client
- 3.2.1 The Provider undertakes to perform the following activities within the representation of the Client in matters of tax proceedings and during tax inspections:
- Representing the Client in tax proceedings to the full extent before tax and other authorities to which the Provider is authorised;
  - Providing the Client with the necessary assistance during the tax inspections, including proposing particular steps in the tax proceedings;
  - Filling in documents and assisting in any of the Client's steps in tax proceedings and tax administration;
  - Providing other related technical assistance.
- 3.3 Provision of other professional advice (especially economic) within the scope of the services provided by the Provider
- 3.3.1 The Provider undertakes to perform the following activities as part of the provision of other professional advice:
- Providing economic advice, which means in particular: advice regarding investment decisions, the creation of plans and strategies, and the analysis (review) of the Client's economic situation for the banking sector;
  - Providing financial and analytical advice, which means in particular: providing financial analyses to support the management team in making decisions, creating and monitoring the application of the financial plan, creating production calculations, and preparing documents for various management meetings as specified by the Client;
  - Providing other economic, business and organisational consulting as specified by the Client.
- 3.4 The Provider shall provide advice and consultations in the form of personal or on-line meetings, e-mail communication, telephone communication or other electronic means. Upon mutual agreement of the Parties, the Provider shall also provide the Services in the form of participation in negotiations with third parties, internal meetings, etc.
- 4 Rights and Obligations of the Parties**
- 4.1 The Client acknowledges that the Provider provides the Services as a legal entity.
- 4.2 The Provider is entitled to:
- request other evidence and documents from the Client for the needs of providing the Services in justified cases, especially in case of incorrectness or incompleteness of information provided by the Client, if the Provider deems it expedient;
  - ensure the performance of the Services also through a third party.
- 4.3 The Provider is obliged to:

- act decently, honestly, impartially and professionally in relation to the Client;
- provide the Services with professional care and fulfil his obligations arising from the Contract in a proper and timely manner;
- provide the Services with the consistent use of legal means and according to his conviction;
- follow the relevant legal regulations and internal rules of the Slovak Chamber of Tax Advisors, when providing the Services;
- follow the Client's instructions, when providing the Services; the Provider may deviate from the Client's instructions only if it is in the Client's interest and he cannot obtain his consent in time; it is not considered a breach of the Provider's obligation to follow the Client's instructions if, as a result of the Client's instruction, a breach of generally binding regulations could occur;
- apply, in the event that compliance with the Client's instructions may lead to risks in facilitating criminal activity, appropriate procedures for the implementation of the rules or legal regulations that address these risks;
- take the necessary steps to ensure that the Provider's submissions are made correctly on the basis of the information and documents obtained;
- provide the Services at the agreed time; in the case of regular (long-term) assignments, the agreed time means the time agreed upon by the Provider and the Client individually, or the time which results from the nature of the assignment;
- inform the Client, at his written request, about the ongoing status of performance of the Services provided, especially if the individual assignments last for a longer time.

#### 4.4 The Client is entitled to:

- request from the Provider ongoing information on the status of performance of the Services provided, especially if individual assignments last for a longer time.

#### 4.5 The Client is obliged to:

- confirm, at the request of the Provider, any oral assignment for the provision of the Services in writing, especially electronically (by e-mail);
- provide the Provider only with complete, correct and true documents and information;
- submit to the Provider all documents necessary for the provision of the Services by the Provider, always well in advance so that the Provider can properly fulfil his obligations under the Contract;
- provide the Provider with the necessary assistance in fulfilling the Provider's obligations under the Contract;
- inform the Provider in a timely manner of all facts necessary for their cooperation under the Contract, in particular to notify all changes and important circumstances, while being responsible for their correctness, truthfulness and completeness.

#### 4.6 The Provider shall not be liable for non-fulfilment of the obligations, unless the Client provides him with the documents or information necessary for the proper and timely fulfilment of these obligations within the agreed deadlines.

## 5 Remuneration and Payment Conditions

#### 5.1 The Client undertakes to pay the Provider the Remuneration for the provided Services in the amount and in the manner specified in the Contract.

#### 5.2 At his request, the Client is obliged to

provide the Provider with an advance payment for the Remuneration for the Services in a reasonable amount determined by the Provider. In assessing the adequacy of the advance payment for the Remuneration, the Provider shall be based on a realistic estimate of the total amount of the Remuneration and the expected cash expenses.

- 5.3 The Provider shall be entitled to the Remuneration when he properly performs the activity for which he was obliged, regardless of whether it brought the expected result or not.
- 5.4 The agreed Remuneration does not include the statutory value added tax.
- 5.5 The Client undertakes to pay the Provider the agreed Remuneration on the basis of an invoice issued by the Provider. The invoice shall include a specification of the work performed to a reasonable or agreed extent.
- 5.6 By signing the Contract, the Client gives the Provider consent to the sending of invoices in any electronic format in accordance with the provisions of Section 71 para. 1 letter b of Act No. 222/2004 Coll. on Value Added Tax, as amended, i.e. sending invoices in any electronic format by e-mail (hereinafter referred to as the "electronic invoice").
- 5.7 The Provider is entitled to send invoices to the Client via e-mail. Electronic invoices shall be sent to the Client in the PDF to the Client's e-mail address specified in the Contract. The Client is obliged to notify the Provider of any change of the e-mail address for delivery of invoices in writing in advance.
- 5.8 The day of delivery of the electronic invoice shall be considered to be the day of sending the electronic invoice according to the previous paragraph.
- 5.9 The invoices shall be due seven (7)

days from the date of delivery, unless otherwise agreed by the Parties. Should the Client find any defects in the invoice, he is obliged to return the invoice in question to the Provider for correction within seven (7) days from the date of delivery of the invoice, otherwise the Client is considered to have received the invoice without any reservations and entered it in his accounts.

- 5.10 The Remuneration is considered paid on the day of crediting the funds to the Provider's account.
- 5.11 In the case of providing an advance payment for the Remuneration, the Provider is obliged to properly settle it after the end of the provision of the Services.
- 5.12 Should the Client be in delay in paying the Remuneration (part thereof), the Provider is entitled to charge the Client a contractual penalty in the amount of 0.1% of the outstanding amount for each day of delay.

## 6 Processing of Personal Data - Processing Agreement

- 6.1 For the purposes of this Article:
  - 6.1.1 **Personal Data** means any information relating to an identified or identifiable natural person (Data Subject) which are processed in connection with the performance of the Contract; an identifiable natural person is one who can be identified, directly or indirectly, in particular by reference to an identifier such as a name, an identification number, location data, an on-line identifier or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of that natural person.
  - 6.1.2 **Data Subject** means any natural

- person who is identified or identifiable by the Personal Data provided to the Client by himself or by another person; the Data Subject is therefore, in particular, a natural person who is a managing director, employee or any other natural person in a contractual relationship with the Client.
- 6.1.3 **Processor** means an entity that processes personal data on behalf of the Client, if the Client is a controller pursuant to Article 4 para. 7 of the Regulations or Section 5 letter o) of the Personal Data Protection Act as a result of the fact that he processes Personal Data for the purpose of performance of the Contract.
- 6.1.4 **Regulation** means Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (the General Data Protection Regulation - GDPR).
- 6.1.5 **Personal Data Protection Act** means Act No. 18/2018 Coll. on Personal Data Protection and on Amendments and Supplements to Certain Acts.
- 6.1.6 **Another Processor** means another processor engaged in the processing of the Personal Data on behalf of the Client.
- 6.1.7 **Third Country** means a state that is not a member of the European Union or a party to the Agreement on the European Economic Area.
- 6.2 The terms used in this Article, unless otherwise stated in this Article, have the same meaning as stipulated by the Regulation and, if not used in the Regulation, the meaning as stipulated by the Personal Data Protection Act, and if not used in either the Regulation or the Personal Data Protection Act, the meanings normally attached to them in the course of trade.
- 6.3 The Client is aware that, for the purpose of performance of the Contract, he has provided or intends to provide the Provider with the Personal Data of the Data Subjects. The Client undertakes and confirms by signing the Contract that he has informed all Data Subjects whose Personal Data he has provided or intends to provide to the Provider about the possibility of providing the Personal Data to the Provider, as well as about the requirements for processing the Personal Data by the Provider pursuant to the Regulation.
- 6.4 For the purposes of processing the Personal Data of the Data Subjects in the provision of the Services, the Provider is considered to be the Processor within the meaning of the Regulation.
- 6.5 For the purposes of processing the Personal Data of the Data Subjects in receiving the Services, the Client is considered to be the Controller within the meaning of the Regulation.
- 6.6 The Provider is entitled to start processing the Personal Data on behalf of the Client no earlier than from the effective date of the Contract.
- 6.7 The Provider shall process the Personal Data of the Data Subjects exclusively for the purpose of providing the Services and exercising other rights and obligations arising from the Contract and these GTC.
- 6.8 Both the Provider and the Client shall process the Personal Data in accordance with the Regulation and applicable legal regulations.
- 6.9 The Provider shall process the Personal Data only on the basis of the Client's documented instructions.
- 6.10 The Provider shall process the Personal Data on behalf of the Client to

the extent and under the conditions specified in these GTC. The Provider is entitled to process the Personal Data with using automated, partially automated or non-automated means of processing.

- 6.11 When processing the Personal Data, the Provider is entitled to use in particular the following operations: collection, recording, adaptation or alteration (updating), use, storage, combination, organisation, and transmission of the Personal Data as well as other processing operations based on the Client's instruction.
- 6.12 When processing the Personal Data of the Data Subjects, the Provider shall apply the principle of minimisation of the Personal Data pursuant to Article 5 para. 1 letter c) of the Regulation or Section 8 of the Personal Data Protection Act, and he is obliged to process the Personal Data in accordance with good morals and to act in a way that is not in conflict with the Personal Data Protection Act or other legal regulations, nor does it circumvent them.
- 6.13 For the purposes of performing the Contract and these GTC, the Provider and the authorised persons designated by him are entitled to carry out the operations being necessary or expedient for the fulfilment of the purpose of processing the Personal Data; permitted operations with the Personal Data include, in particular, the collection, recording, organisation, structuring, storage, adaptation or alteration, retrieval, consultation, use, disclosure by transmission, dissemination or otherwise making available, alignment or combination, restriction, and erasure, regardless of whether it is performed by automated means or non-automated means, always in compliance with the principle

of minimisation of the Personal Data.

- 6.14 For the avoidance of doubt, it holds that the purpose of processing the Personal Data also includes the following actions:

- storage and maintenance of data on the Provider's servers or in another form at the Provider or at Another Processor;
- backup of data containing the Personal Data in case the Client needs to restore the data.

Unless otherwise agreed in specific cases, the Provider is entitled, but not obliged to perform these actions.

- 6.15 The Provider is entitled to process the Personal Data of the Data Subjects to the following extent:

- Name, surname, gender;
- Address of permanent or temporary residence, date of birth;
- Phone number and e-mail address.

- 6.16 The Client may provide the Provider with and/or the Provider may also collect other Personal Data of the Data Subjects within the performance of the Contract; the Provider is entitled to process such data under the conditions stipulated by these GTC.

- 6.17 The processing of the Personal Data does not require the consent of the Data Subjects.

- 6.18 In relation to the transfer of the Personal Data to a Third Country or an international organisation, the Client's instructions are as follows:

- The Provider is entitled to transfer the Personal Data to a Third Country or an international organisation;
- When transferring the Personal Data to a Third Country or an international organisation, the Provider must comply with the conditions and rules set out in the Regulation and applicable legal regulations.

6.19 The Client may give the Provider further instructions in connection with the processing of the Personal Data and change the instructions given above.

6.20 The Provider is obliged to:

- ensure that the persons authorised to process the Personal Data undertake to maintain confidentiality of the information which they have learned, unless they are bound by the obligation of confidentiality under the legal regulations of a Member State of the European Union;
- implement, in accordance with Article 32 of the Regulation or Section 39 of the Personal Data Protection Act and at his own discretion and taking into account the state of the art, the costs of implementation and the nature, scope, context and purposes of processing as well as the risk of varying likelihood and severity for the rights and freedoms of natural persons, any and all appropriate technical and organisational measures to ensure a level of security appropriate to such risk in the processing of the Personal Data;
- assist the Client with appropriate technical and organisational measures in fulfilling his obligation to respond to requests to exercise the rights of the Data Subject as far as possible after taking into account the nature of the processing;
- assist the Client in ensuring the fulfilment of the obligations pursuant to Articles 32 and 36 of the Regulation, taking into account the nature of the processing and the information available to the Provider;

- provide the Client with any and all information necessary to prove compliance with the obligations set out in Article 28 of the Regulation; the Provider is obliged to immediately inform the Client if, in his opinion, a certain instruction of the Client violates the Regulation or valid legal regulations;
- allow and contribute to audits as well as inspections performed by the Client or any other auditor authorised by the Client; the purpose of audits and inspections will be to verify whether the Provider fulfils his obligations arising from the Regulation;
- erase or give all Personal Data back to the Client based on the Client's decision and delete existing copies after the termination of the provision of the Services related to the processing of the Personal Data, unless the European Union law or the law of a Member State of the European Union requires retention of such Personal Data.

6.21 In accordance with Article 28 para. 2 of the Regulation, the Client grants the Provider his express consent to the engagement of Another Processor in the processing of the Personal Data without the need to request any further consent or permission from the Client by the Provider.

6.22 The Provider and the Client are obliged to provide each other with assistance necessary for the fulfilment of their obligations under the Contract and these GTC, the Personal Data Protection Act and the Regulation, as well as any obligations imposed on them by the Office for Personal Data Protection of the Slovak Republic.

6.23 Should the Office for Personal Data Protection and/or any other public



authority initiate any administrative or other proceedings against the Client, the subject of which is to ascertain whether the Client's obligations in the area of personal data protection have been breached as a result of the Client's action and/or inaction and/or should the Office for Personal Data Protection and/or any other public authority initiate any administrative or other proceedings against the Client in order to impose a penalty or any other sanction for the breach of the Client's obligations in the field of personal data protection, the Client is obliged to inform the Provider about the relevant fact immediately, however no later than on the third day after learning about it, and enable the Provider to become acquainted with the relevant facts as well as with all details concerning the relevant proceedings. Unless the Provider expressly states otherwise, the Client is obliged, in good time before each statement and/or any other action to be taken in relation to the relevant administrative authority (including refrain from submitting a statement and/or performing another act), to inform the Provider about the content of the relevant statement and/or any other action and, if the Provider so requests, to supplement and/or modify the relevant statement and/or action according to the Provider's requirements. Should the Client fail to do so, he is not entitled to claim compensation from the Provider for damage that could arise as a result of the imposition of a sanction and/or another action of the relevant administrative authority.

6.24 For the avoidance of doubt, if the Client incurs an obligation to pay a penalty or any other sanction as a result of a breach of the Client's obligations in the area of personal data protection, this

sanction shall not be considered damage to the Client as a result of a breach of the Provider's obligations under these GTC.

6.25 For the avoidance of doubt, it holds that the Provider is not obliged to ensure for the Client the fulfilment of any obligations that the Client has as the controller in accordance with the Regulation and/or the Personal Data Protection Act, unless expressly stated in the Contract or these GTC.

6.26 The Client is obliged to notify the Provider in writing of the date of the planned audit pursuant to this Article at least thirty (30) days before the planned date of the audit.

6.27 The Client and the Provider have agreed on the following conditions for the processing of the Personal Data when providing the Services:

- Subject of processing: personal data of employees, statutory bodies, business partners, suppliers, customers and clients of the Client;
- Processing time: during the term of the Contract;
- Nature of processing: processing in the Provider's information systems;
- Purpose of processing: provision of tax advice and related professional services;
- Type of personal data: ordinary personal data;
- Categories of data subjects: employees, statutory bodies, business partners, suppliers, customers and clients of the Client.

6.28 The Client and the Provider have agreed on the following conditions for the processing of the Personal Data when providing the Services and archiving the Personal Data:

- Subject of processing: personal data of employees, statutory

- bodies, business partners, suppliers, customers and clients of the Client;
- Processing time: during the term of the Contract for the provision of professional services;
- Nature of processing: processing in the Provider's information systems;
- Purpose of processing: archiving;
- Type of personal data: ordinary personal data, special category of personal data;
- Categories of data subjects: employees, statutory bodies, business partners, suppliers, customers and clients of the Client.

6.29 The Client consents to the Provider for the publication of its data, which are publicly available, in particular: business name, registered office, client's logo for the purpose of promoting the Provider (including the publication of the Client's reference and opinion on cooperation with the Provider).

## **7 Protection against Money Laundering and Terrorist Financing**

- 7.1 The Client acknowledges that the Provider is an obliged person in accordance with Act No. 297/2008 Coll. on Protection against Money Laundering and Terrorist Financing and on the Amendment to Certain Acts (hereinafter referred to as the "Protection Act").
- 7.2 The Client acknowledges that, when providing the Services, the Provider is obliged to act in accordance with the relevant legal regulations on protection against money laundering and terrorist financing in force in the Slovak Republic and the internal rules of the Slovak Chamber of Tax Advisors in this

area.

7.3 The Client acknowledges that the Provider is obliged to apply due diligence in relation to the Client to the extent specified in Section 10 of the Protection Act. In the case of evaluation of a higher risk of legalisation of proceeds of criminal activity (money laundering) or financing of terrorism in accordance with the Provider's programme of his anti-money laundering and countering the terrorist financing activity, the Provider shall apply enhanced due diligence in accordance with Section 12 of the Protection Act.

7.4 The Client undertakes to provide the Provider with complete and correct information to the extent required by the Provider for the purpose of applying due diligence or enhanced due diligence in accordance with the Protection Act. The Client hereby also undertakes to immediately inform the Provider about any changes in the data provided. Violation of this obligation is considered a serious breach of the Client's obligation. The Client hereby acknowledges that in the event that the required data are not provided, the Provider is obliged to refuse to provide the Services in accordance with the provisions of Section 15 of the Protection Act.

7.5 The Client further acknowledges that the Provider will store, process and provide the provided information and documents to third parties for the purposes of prevention and detection of money laundering and terrorist financing to the extent specified in Section 19 para. 1 of the Protection Act.

## **8 Confidentiality of Information and Maintaining Confidentiality**

- 8.1 The Parties have agreed that all facts, information and data, which are stated in the Contract, these GTC, or which will be stated in amendments and documents related thereto, or which the Parties have learned and/or become aware of in connection with the performance of the activities under the Contract and related pre-contractual negotiations, shall be considered confidential information if so designated by the Party (hereinafter referred to as the “Confidential Information”). However, the information about the amount of the Remuneration for the provision of the Services agreed between the Parties shall be considered the Confidential Information in any case. Both Parties are obliged to maintain confidentiality of the Confidential Information, unless otherwise provided in this Contract or generally binding legal regulations. The obligation of the Parties contained in this paragraph shall be unlimited in time and remain valid even after the termination of the Contract.
- 8.2 The Parties undertake not to provide the Confidential Information to third parties without the prior written consent of the other Party, nor to allow access of third parties to the Confidential Information. Members of the bodies of the Parties, auditors or legal advisers of the Parties being bound by the obligation of confidentiality with regard to the information made available to them on the basis of generally binding legal regulations shall not be considered as third parties.
- 8.3 The obligation to maintain confidentiality of the Confidential Information shall not apply to:
- the information that is already publicly known or available on the day of signing the Contract;
  - the information which has become publicly known or available after signing of the Contract without the fault of either of the Parties;
  - the cases where either of the Parties must disclose the Confidential Information pursuant to generally binding legal regulations or upon an obligation imposed on it in accordance with generally binding legal regulations.
- 8.4 The use of the necessary Confidential Information in cases of judicial, arbitration, administrative or other proceedings concerning both Parties shall not be considered a breach of the obligation to maintain confidentiality of the Confidential Information pursuant to this Article.
- 8.5 The Provider undertakes to keep all documents and materials related to his activities under this Contract as confidential materials and ensure their protection against loss, destruction, damage and misuse by third parties and give them back to the Client without undue delay after the termination of the Contract.
- 8.6 The Parties have agreed that the Provider is entitled to make copies of the documents and materials provided to him by the Client for the purpose of fulfilling the obligations for the Client under this Contract and, after its termination, to keep these copies of the documents or make copies of other documents (copies of documentation), which are necessary for the purpose of keeping his own records of the performance of the activities agreed upon the Contract.
- 8.7 The Provider undertakes to maintain confidentiality of all facts of which he has learned in connection with the provision of the Services to the Client; only a court or the Client may release him from this obligation by a written

statement. The obligation of confidentiality shall also apply to the Provider's employees or third parties participating in the provision of the Services on the basis of a contractual relationship with the Provider.

- 8.8 The Client undertakes not to disclose the information contained in the Provider's written outputs to third parties without his consent and to ensure that this information is not accessible to third parties.

## 9 Liability for Damage

- 9.1 Each Party shall be liable for damage caused to the other Party by breach of its obligations under the Contract in accordance with the applicable legal regulations.
- 9.2 The Provider shall be liable to the Client exclusively for damage caused by wilful misconduct or gross negligence, and this liability must be fair and must correspond to the share of the Provider's fault. The maximum amount of total compensation for damage that the Provider may have to pay to the Client, except in cases where a final decision of the competent court states that the damage was caused by intentional conduct of the Provider, shall not exceed the Provider's Remuneration for providing the Services in the respective case. The Parties hereby expressly acknowledge and agree that they consider the above arrangement to be appropriate.
- 9.3 The Parties have agreed that, in accordance with Section 379 of the Commercial Code, the amount of total compensation for damage pursuant to para. 9.2 hereof represents the maximum damage that each of them

envisaged or could have envisaged - as a possible result of the breach of its obligation at the outset of the contractual relationship - with regard to all the facts which the liable Party knew of, or should have known of, if all due care was taken.

- 9.4 In order to avoid conflicts, the Client acknowledges and agrees that the Provider is not liable to the Client for lost profits, costs incurred in connection with the occurrence of damage, reputational risk or for any kind of special, indirect or accidental damage.
- 9.5 The Provider shall not be liable for any damage incurred by the Client as a result of circumstances excluding liability, or providing false, misleading, outdated or incomplete information to the Provider, or the failure to provide relevant information to the Provider in a timely manner, or the actions or omissions of any person other than the Provider.
- 9.6 For the purposes of the Contract, force majeure and failure of the Client to provide assistance shall be considered circumstances excluding the liability of the Party.
- 9.7 Force majeure shall be deemed to be circumstances arising after the conclusion of the Contract as a result of unforeseeable and objectively unavoidable events of an exceptional nature occurring independently of the will of the Party which directly affect the performance of the subject of the Contract, in particular natural disasters, strikes, riots, armed attacks, war, state of war, pandemic, power failure or other circumstances preventing the operation of the Provider. In case of force majeure, the time limit for fulfilling the contractual obligations shall be extended by the duration of the circumstances of force majeure.
- 9.8 Should the force majeure event occur

on the part of either of the Parties, the affected Party is obliged to notify the other Party of such fact.

- 9.9 The Provider shall not be liable for damage if he proves that he could not have prevented the damage even with all the efforts that can be reasonably required of him.
- 9.10 The Provider is not liable for damage incurred by the Client (e.g. by paying fines or other sanctions such as penalties, increased fees, and the like to third parties) as a result of:
- the failure to comply with the procedure recommended by the Provider to the Client in writing in the matter in question; or
  - different construction (interpretation) of legal regulations by public authorities in connection with the Provider's professional opinion or recommended procedure, if the Provider has notified the Client of such risk;
  - changes in generally binding legal regulations (including decrees and measures of ministries and other central state administration bodies of the Slovak Republic), which were valid at the time of providing the Service and on the basis of which the Provider provided the Service, if they occurred after the provision of the Service;
- 9.11 The Client may claim compensation for damage from the Provider only if he has applied all available legal means to protect his rights and legally protected interests, in particular all regular and extraordinary remedies and/or the opportunity to have the relevant decisions reviewed by a court.
- 9.12 The amount of damage due to the penalties, fines and sanctions, which the Client may claim from the Provider under the Contract and these GTC, must be confirmed by a final decision

of a public authority and, by a final court decision, if the decision of the public authority can be reviewed by a court.

- 9.13 The amount of damage incurred pursuant to para. 9.12 hereof must be determined by a final court decision in appellate proceedings.
- 9.14 Should the public authority impose a sanction (especially a fine, penalty or tax increase) on the Client, which could establish the Provider's liability under the Contract, the Client is obliged to immediately inform the Provider about it and provide him with all necessary assistance in preparing defence, in particular to enable the Provider to become acquainted with the relevant facts and all details concerning the relevant proceedings. Unless the Provider expressly states otherwise, the Client is obliged, in good time before each statement and/or any other action in relation to the relevant administrative / judicial authority (including refrain from submitting a statement and/or performing another action), to inform the Provider about the content of the relevant statement and/or any other action, and, if the Provider so requests, to supplement and/or modify the relevant statement and/or action according to the Provider's requirements. Should the Client fail to do so, he is not entitled to claim compensation from the Provider for damage that could arise as a result of the imposition of the sanction and/or another action of the relevant administrative / judicial authority.

## 10 Duration of the Contractual Relationship

- 10.1 The Contract is concluded for an

indefinite period.

10.2 The contractual relationship established by the Contract may terminate:

- by agreement of the Parties;
- upon a written termination notice;
- upon a written notice of withdrawal from the Contract.

10.3 Each Party is entitled to terminate this Contract, even without giving a reason. The termination notice must be in writing and must be delivered to the other Party; otherwise it is null and void. The notice period shall commence on the first day of the calendar month following the delivery of the notice to the other Party and end on the expiry of the last day of that month.

10.4 Each of the Parties may withdraw from the Contract in writing in the event that the other Party materially breaches its obligations under the Contract or these GTC or repeatedly violates any of the obligations arising from the Contract or these GTC in a non-material manner. The breach of obligations by the Client under para. 4.5, 5.1, 6.19, 6.23, 7.4, 8.2, 8.8, 9.14 of these GTC and the breach of obligations by the Provider under para. 4.3, 6.19, 8.2 of these GTC shall be considered a material breach of obligations. The Provider has the right to withdraw from the Contract even if he finds out the facts that affect his independence in the provision of the Services or if the mutual trust between him and the Client is violated.

10.5 The notice of withdrawal must be in writing and must be delivered to the other Party; otherwise it is null and void. The withdrawal shall take effect upon delivery of the notice of withdrawal to the other Party (*ex nunc*). The rights and obligations of the Parties, which arose before the withdrawal, shall remain valid.

## 11 Notices

11.1 If it is necessary to deliver documents to the other Party, they shall be delivered in person or through another person to the address specified in the designation of the other Party in the Contract, unless the Party being the addressee notifies the Party being the sender of a change of the correspondence address in writing. The document shall be considered delivered on the day of its receipt by the person entitled to receive registered letters on behalf of the respective Party. The document shall also be considered delivered on the day of the storage of the consignment at the post office due to an obstacle to delivery on the part of the addressee. The document shall also be considered delivered at the moment of refusal to accept it by the addressee. Should the consignment be returned undelivered to the sender with the note "addressee unknown" or a note of similar meaning, the document shall be deemed to have been delivered on the fifth day after the day on which the consignment was sent by the sender.

11.2 In the event of the need for immediate delivery of a document, it is possible to deliver the document by e-mail to the e-mail addresses specified in the Contract, in which case the document is deemed delivered by confirmation of its delivery by the other Party; however, it is not possible to deliver documents affecting the effectiveness and duration of the Contract in this way.

11.3 Documents affecting the contents or termination of the Contract shall be delivered as registered letters with acknowledgement of receipt and the note "personal delivery" (*do vlastných*

*rúk).*

- 11.4 The provisions of para. 11.1 and 11.2 hereof shall not apply to the delivery of electronic invoices. Delivery of electronic invoices is governed by para. 5.7 hereof and the relevant generally binding legal regulations in force in the Slovak Republic.

## 12 Final Provisions

- 12.1 The Client is not entitled to assign or transfer his rights, obligations or receivables arising from the Contract to a third party without the consent of the Provider.
- 12.2 By signing the Contract, the Client gives the Provider consent to the sending or provision of marketing or other advertising information.
- 12.3 With regard to a change in legislation, the market situation, business policy or based on his decision, the Provider is entitled to change, supplement, cancel or replace these GTC (hereinafter referred to as the "Change of the GTC"). The Provider is obliged to notify the Client of the Change of the GTC, stating its validity and effectiveness, by publishing it on the website [www.emineopartners.sk](http://www.emineopartners.sk) or in another suitable way (including e-mail) no later than one day in advance of the effective date of the Change of the GTC. The Change of the GTC is not a fact that would require the conclusion of a written amendment to the Contract.
- 12.4 In the event of the Client's disagreement with the Change of the GTC, the Client has the right to withdraw from the Contract for the stated reason in writing within fifteen (15) calendar days from the notification of the Change of the GTC. Should, in accordance with this paragraph, the

Provider fail to exercise the right to withdraw from the Contract in a proper and timely manner, it holds that the Client has agreed with the Change of the GTC.

- 12.5 If any of the provisions of these GTC or the Contract is not effective in whole or in part or becomes ineffective in the future, it shall be without prejudice to the validity of the other provisions. If legally possible, an arrangement which is as close as possible to the meaning and purpose of these terms and conditions and the Contract shall be applied instead of the ineffective provisions and to fill the gaps, provided that the Parties have taken this issue into account when concluding the Contract.
- 12.6 Any dispute arising from the Contract, including disputes about its validity, interpretation or cancellation, shall be resolved by the general courts of the Slovak Republic.
- 12.7 These GTC are executed in several language versions. In case of any discrepancies between these versions, the Slovak version of the GTC shall always prevail.
- 12.8 These GTC come into force and effect on 20 July 2021.