



GENERAL ADVISORY TERMS AND CONDITIONS

General Advisory Terms and Conditions, i. e. General Business Conditions (hereinafter referred to as "GBCs") regulate in binding way rights and obligations while providing legal, tax, and accounting services by the SAMAK Advisory Group, and apply to any and all relations between SAMAK Advisory Group and the Client regardless of explicit reference to them. Any written arrangement between Contracting Parties may stipulate different wording of any individual arrangements; validity of the other provisions of the GBCs remains thereby untouched.

1. GENERAL

1.1. **SAMAK Legal, s.r.o.**, having its registered seat at Prague 1 - Nové Město, Purkyňova 74/2, Post Code 110 00, registered in the Commercial Register held by the Municipal Court in Prague, in Section C, File No. 193829, Company Identification Number (IČ): **242 91 943**, Tax Identification number (DIČ): CZ 699 007 699 (hereinafter referred to as the "Law office").

1.2. **SAMAK Tax, s.r.o.**, having its registered seat at Prague 1 - Nové Město, Purkyňova 74/2, PSČ 110 00, registered in the Commercial Register held by the Municipal Court in Prague, in Section C, File No. 239977, Company Identification Number (IČ): 039 12 957, Tax Identification Number (DIČ): CZ 699 007 699 (hereinafter referred to as the "Tax advisor" or "tax office").

1.3. **SAMAK Business Advisory, s.r.o.**, having its registered seat at Prague 1 - Nové Město, Purkyňova 74/2, PSČ 110 00, registered in the Commercial Register held by the Municipal Court in Prague, in Section C, File No. 285991, Company Identification Number (IČ): 06638449, Tax Identification Number (DIČ): CZ 699 007 699.

1.4. Law office and Tax advisor are members of the SAMAK Advisory Group (hereinafter jointly referred to as the "SAMAK Advisory Group" or each of the individually "Member of the SAMAK Advisory Group"). The individual Members of the SAMAK Advisory Group shall not be held liable and do not provide any guarantee for any liabilities accepted by the other Members of the SAMAK Advisory Group or liabilities occurred to the other Members of the SAMAK Advisory Group. Rights arising from the Advisory Agreement and these GBCs pertain to any and all those Members of the SAMAK Advisory Group who are parties to the Advisory Agreement with the Client. Rights pertaining to several Members of the SAMAK Advisory Group pursuant to the Advisory Agreement or these GBCs may be fully enforced by each such Member of the SAMAK Advisory group individually. Legal acts of each individual Member of the SAMAK Advisory Group binds only such Member and are not binding for the other Members of the SAMAK Advisory Group.

1.5. Client is any natural or legal person concluding the Advisory Agreement pursuant to Art. 1.6. hereto with any Member of the SAMAK Advisory Group or some Members of the SAMAK Advisory Group (hereinafter referred to as the "Client"). The Client also means any and all subsidiaries and syndicate companies of the Client.

1.6. Provisions of the agreement on provision of legal services or provisions of the agreement on provision of tax

advisory or accounting Services (hereinafter jointly referred to as "Advisory Agreements" or each of them individually "Advisory Agreement") shall prevail over these GBCs.

1.7. Legal services shall mean services provided pursuant to the Act No. 85/1996 Coll., on Advocacy (hereinafter referred to as the "Legal services"). The law office is entitled to provide Legal services.

1.8. Tax advisory services shall mean services provided pursuant to the Act No. 523/1992 Sb., on Tax Advisory and Chamber of Tax Advisors of the Czech Republic, including services connected with drafting or review of tax returns, bookkeeping, payroll accounting, and any and all further connected services (hereinafter referred to as the "Tax advisory Services"). Tax advisor is entitled to provide Tax advisory services.

2. SERVICES

2.1. Scope of Legal services provided by the Law office to the Client or of the Tax advisory services provided by the Tax advisor to the Client (hereinafter referred to as "Services") is stipulated in Advisory Agreements and in the Client's instructions submitted to the respective Member of the SAMAK Advisory Group based on the executed Advisory Agreement.

2.2. The Client's instructions shall mean sufficiently specific unilateral act of the Client. In particular, it must be clear from it, which Client makes such act, which Services are to be provided by the Members of the SAMAK Advisory Group, or what is the aim of Services, and due term of the provision of the Service (hereinafter referred to as the "instruction").

2.3. Each Member of the SAMAK Advisory Group shall fulfill the Client's instruction if it is bound to do so pursuant to the Advisory Agreement, and if such instruction is not in breach with legal regulations.

2.4. Each Member of the SAMAK Advisory Group undertakes to provide the Client with services agreed and the Client undertakes to provide it remuneration for Services provided as well as reimbursement of costs connected with the provision of Services.

2.5. Each Member of the SAMAK Advisory Group is entitled to use its employees, cooperation lawyers, cooperating tax advisors, or as the case maybe, other co-workers to provide Services (hereinafter referred to as "Cooperating persons").

2.6. The Client hereby acknowledges that only Executive Directors are entitled to act on behalf of the individual Members of the SAMAK Advisory Group, unless agreed otherwise between the Contractual Parties.

2.7. Cooperating persons are only entitled to accept Clients' instructions on behalf of the individual Members of the SAMAK Advisory Group based on the Advisory Agreement concluded with the Client and to provide Services to the Client based on the Advisory Agreement concluded with the Client, unless the respective Member of the SAMAK Advisory Group grants such Cooperating persons written power of attorney for other legal acts.

2.8. If necessary for the provision of Services, the Client shall grant to the Member of the SAMAK Advisory Group or on its request to the Cooperating person necessary written power of attorney in requested form.



2.9. The place of provision of Services is Prague, unless stipulated otherwise in the Advisory Agreement.

3. PROVISION OF SERVICES

3.1. Members of the Advisory group undertake to provide Services to the Client duly and in time and with due care. Members of the Advisory group further undertake to enforce, according to their beliefs, rights and justified interests of the Client, namely, in the case it is not possible or practical to get in touch with the Client in advance. The Client is not entitled to give instructions to the Members of the SAMAK Advisory Group in contradiction with professional regulations or respective law. The Client is not entitled to use provision of Services of the SAMAK Advisory Group for achieving unjustified advantages. While providing Services, Members of the SAMAK Advisory Group undertake to use legal options and within those limits enforce everything in the Client's interest, they consider beneficial.

3.2. While providing Services advices, opinions, recommendations, and other replies to the Client's request (hereinafter referred to as the "advices") are often provided verbally during personal meetings or telephone calls. It is the SAMAK Groups custom to confirm all verbally provided advices also in writing. Written confirmations make it possible to provide for due analysis of the issue and prevent occurrence of potential misunderstandings. No Member of the SAMAK Advisory Group shall be liable for advices not confirmed in writing or for preliminary wording of advices or for meeting minutes provided to the Client.

3.3. The respective Members of the SAMAK Advisory group shall keep the Client informed on the status of individual cases they actually work on. Members of the SAMAK Advisory Group shall inform the Client about any and all circumstances they establish while providing Services to the Client which may have an impact on the Client's instructions change.

3.4. Members of the SAMAK Advisory Group may only divert from the Client's instructions, if this is absolutely necessary in the Client's interest and if it cannot get the Client's consent in time. However, not even in those cases Members of the SAMAK Advisory Group may divert from the Client's instructions, if the Client expressly banned it.

3.5. The Client undertakes to provide his cooperation to Members of the SAMAK Advisory Group while working on his files including submitting any and all necessary documents providing full information to members of the SAMAK Advisory Group about the respective cases. Furthermore, the Client undertakes to inform Members of the SAMAK Advisory Group about any and all events and circumstances which may have an impact on provision of Services. On the request of the Members of the SAMAK Advisory Group the Client shall confirm, in form of special statement, completeness and correctness of submitted documents, provided information, and statements submitted. The Client shall inform members of the SAMAK Advisory Group immediately of any and all potential conflict of interests having impact on the provision of Services.

3.6. Any advice is only provided to the specific Client or person to whom it is addressed and in no case can be provided or disclosed to any third person and such third

person is not entitled to use it without the previous written consent of the providing Member of the SAMAK Advisory Group. Any and all advices are valid and may only be used within the scope of the Client's instructions based on which these advices have been provided to the Client. No Member of the SAMAK Advisory Group shall be liable for any unauthorized use of advices under different circumstances.

3.7. Members of the SAMAK Advisory Group are entitled to provide Services based on this Advisory Agreement and these GBCs concluded with the Client also to other persons stipulated by the Client, if such persons agree with it. At the same time they are entitled to bill such third persons for provision of such Services. Such third persons shall have all rights and obligations of the Client pursuant to the Advisory Agreement and these GBCs. In such cases, Members of the SAMAK Advisory Group shall have no confidentiality clause regarding such third person's matters towards the Client. The Client shall be liable for payment of any and all claims of Members of the SAMAK Advisory Group against such third persons.

3.8. The Client is liable for material as well as immaterial damages caused to the Members of the SAMAK Advisory Group by breaching these GBCs or the Advisory Agreement.

4. PREPARATION OF CORPORATE INCOME TAX RETURNS

4.1. Based on the Client's instruction, the Tax advisor shall duly prepare tax returns for corporate income tax based on documents and information provided by the Client. Term tax return as used in this Art. 4. shall mean tax return for corporate income tax.

4.2. Preparation of tax returns shall include:

4.2.1. Introductory interview or meeting with the Client (if needed) to get general overview of the documents provided by the Client;

4.2.2. Calculation of tax liability based on corporate income;

4.2.3. Preparation of schedule of advance payments (if needed);

4.2.4. Preparation of a written report for the Client describing any potential problematic areas connected with the tax return, and related recommendations, etc. (if needed);

4.2.5. Preparation and signing tax return by the Tax advisor/authorized tax advisor (if representing the Client);

4.2.6. Filing tax return (unless agreed otherwise).

4.3. After preparation of tax return the Tax advisor shall send the tax return to the Client for review/approval. At the same time it shall submit to the Client written report pursuant to the Art. 4.2.4. above. This written report is reserved for internal use of the Client and regards problematic or disputable items and does not form part of tax return, that is, it shall not be filed together with the tax return to the Tax Office. The Tax advisor shall endeavor to discuss crucial points of this report with the Client before filing tax return. By reviewing/approving the tax return, the Client also acknowledges that he understands the information provided in the written report pursuant to the Art. 4.2.4. above and accepts full liability for potential risks arising from the problematic or disputable issues described



in such report. If the tax return form includes any specific declarations, these are to be approved by the statutory body of the Client or by the person authorized to act on behalf of the Client. Review/approval of the tax return confirms "based on ones best knowledge and information" that data included in the return are true and complete. At the same time, such review/approval represents the Client's act confirming that the respective tax return can and shall be filed with the respective Tax Office.

4.4. The Tax advisor shall provide a list of requested documents and information necessary for commencement of the process of drafting tax return to the Client. Furthermore, the Tax advisor shall provide to the Client information regarding due terms and amounts of income tax to be paid as well as other terms regarding tax returns. The Tax advisor is not liable for potential penalties connected with late filing of the tax return if requested documents and information necessary for drafting or finalizing the tax return were not provided by the Client duly and in time or if the Client has failed to review/approve the tax return in compliance with Art. 4.3 above. At the same time, the Tax advisor is not liable for any penalties arising from late submission of mandatory annexes to the tax return by the Client or from incorrect/faulty data stipulated in such mandatory annexes. Mandatory annex means any annex to be mandatorily submitted to the Tax Office together with the tax return (for example, final accounts) which is provided by the Client to the Tax advisor on his own behalf and account for this purpose (if not expressly stipulated that such specific annex is to be drafted by the Tax advisor itself).

4.5. The Client shall deliver requested documents and information to the Tax advisor by 30 calendar days before the term of the tax return at the latest. At the same time, the Client shall, while submitting documents and information necessary for drafting tax return, inform the Tax advisor on any item/transaction, etc., the tax impact which he considers problematic, disputable, unclear, or risky with regard to the drafted tax return. If the Tax advisor establishes, in particular with regard to documents and information received, that provision of other Services is requested, it is entitled to propose provision of such Services to the Client including price offer for such Services.

4.6. Besides random checks of selected items and transactions, drafting the tax return does not include calculations of tax depreciations. Furthermore, it does include detailed review of costs for repairs and maintenance in comparison with technical increase of value (incorrect registration on costs accounts), review of balance sheet accounts, analysis of transfer prices between connected persons, detailed evaluation of advertising and marketing costs, financial costs, and/all financial revenues, evaluation of legal aspects of claims and liabilities of the Client, evaluation of justifiability of reserves creation, estimated balances, and allowances, establishment of correct calculation of taxable costs for fuels for motor vehicles, taxable travel allowances, meal allowances, and other reimbursable costs in connection with the Client's employees. Furthermore, drafting of the tax return does not include consultancy Services regarding other taxes (for example, VAT, withholding tax, etc.), other issues not directly connected with drafted tax return (also in connection with the agreed scope of works), and calculation

of deferred tax claims and liabilities. In case the Client is interested in the provision of additional services, prices for these services are to be billed based on hourly rates on the top of the price for drafting the tax return. The Tax advisor shall warn the Client also during drafting the tax return in case of the situation established, if it is clear that the Client's procedure is not in line with the respective provisions of tax legislation.

4.7. The Tax advisor disclaims any liability in case the Client keeps secrets or does not record at all his revenues/incomes or, as the case may be, assets as income source, etc., or if he illegally or incorrectly recorded/showed his costs as to the day of submission of drafted tax return. The Tax advisor disclaims any liability also if the documents (for example, agreements, invoices, etc.) are in languages other than Czech, Slovak, English, or German.

4.8. The Tax advisor shall not be liable for due and timely filing of the tax return to the respective Tax Office if the agreement on job is in the phase, when the Tax advisor only drafts/elaborates the tax return and the Client shall file it himself (that is, when the Tax advisor has no authority from the Client to file the tax return to the respective Tax Office).

5. CONTROL OF CORPORATE INCOME TAX RETURNS

5.1. Based on the Client's instructions the tax office shall ensure proper control of tax returns on the basis of documents and information received from the Client. Where this Article 5. uses the term tax return it shall mean a corporate income tax return.

5.2. The process of the control of tax returns shall include:

5.2.1. Assessment of tax return;

5.2.2. Revision of the calculation of corporate income tax liability presented by the Client and of the processed materials;

5.2.3. Control of formal and contextual accuracy of the completed tax return;

5.2.4. Preparation of a written report for the Client describing the possible problematic areas relating to the controlled tax return and the related recommendations, etc. (if necessary).

5.3. The control of the tax return does not involve the preparation and filing of tax return.

5.4. Unless stated otherwise, the control of tax returns shall be governed *mutatis mutandis* by Article 4. of these GBCs.

6. PREPARATION OF PERSONAL INCOME TAX RETURNS

6.1. Based on the Client's instructions the tax office shall ensure proper preparation of personal income tax returns based on the documents and information it receives from the Client. Where this Article 6 uses the term tax return it shall mean personal income tax return.

6.1.1. The process of preparing tax returns shall include:

6.1.2. Initial interview or meeting (if necessary) with the Client to review documents prepared by the Client;

6.1.3. Summary of the calculation of personal income tax liability;

6.1.4. Preparation of tax return;



6.1.5. Preparation of a schedule of advance payment (if necessary);

6.1.6. Preparation of a written report to the Client describing the possible problematic areas relating to the processed tax returns and the related recommendations, etc. (if necessary);

6.1.7. Filing tax return (unless agreed otherwise with the client).

6.2. After the preparation of tax return the tax office will send to the Client a tax return for approval/consent. At the same time, the client will be handed over a written report pursuant to paragraph 6.1.6 (see above). This report serves for internal use of the Client in relation to difficult or controversial points and does not form part of the tax return, i.e., it is not to be filed with the tax return to the financial authority. The tax office endeavours to discuss the key points of the report with the client before filing a tax return. By the approval/consent with the tax return the Client also confirms that he understands the information provided in the written report pursuant to paragraph 6.1.6 (see above) and assumes full responsibility for any risks arising from difficult or controversial issues described in this report. If the tax return form contains specific declarations, they must be approved by the client. Approval/consent with the tax returns certifies, to the best knowledge and information, that the information given in this declaration is accurate and complete, whereas the approval/consent is, at the same time, an act of the Client confirming that the tax return can and should be submitted to the financial authority.

6.3. The preparation of tax returns includes assistance to the Client in processing the confirmation of taxable income, assistance requested by the Client upon completion of any notes to the tax return (affidavits, confirmations relating to deductibles, etc.), but does not include: responding to non-standard follow-up questions raised by the tax authority; registration and de-registration of the Client with the appropriate financial authority (unless agreed otherwise); determination or control of the tax residency and services in the field of statutory insurance; preparation of tax calculations based on Client's specific remuneration plans; control or verification that the information provided by the client to the tax office is correct and complete; or services related to any other tax or legal issues. In case of the Client's interest in the provision of additional services, the fee for these services will be charged separately according to the applicable hourly rates in excess of rates for the preparation of tax returns.

6.4. Unless stated otherwise, the preparation of personal income tax returns shall be governed *mutatis mutandis* by the provisions of Article 4. of these GBCs.

7. PREPARATION AND CONTROL OF OTHER TAX RETURNS

7.1. Based on the Client's instructions the tax office shall ensure a proper preparation or control of tax returns for the purposes of taxes other than corporate income tax or personal income tax and do so on the basis of documents and information received from the Client. Where this Article 7. uses the term tax return it shall mean a tax return

for a tax other than corporate income tax or personal income tax.

7.2. The process of preparing tax returns shall include:

7.2.1. Initial interview or meeting with the Client (if necessary) to review documents prepared by the client;

7.2.2. Summary of the calculation of tax liability;

7.2.3. Preparation of tax return;

7.2.4. Preparation of a schedule of advance payments (if necessary);

7.2.5. Preparation of a written report for the Client describing the possible problematic areas relating to the processed tax return and the related recommendations, etc. (if necessary);

7.2.6. Filing tax return (unless agreed otherwise).

7.3. The control of tax returns shall include:

7.3.1. Assessment of tax return;

7.3.2. Revision of the calculation of tax liability presented by the Client and the processed materials;

7.3.3. Control of formal and contextual accuracy of a completed tax return;

7.3.4. Preparation of a written report for the Client describing the possible problematic areas related to the controlled tax return and the related recommendations, etc. (if necessary).

7.4. The control itself does not involve the preparation and filing of tax return.

7.5. Unless agreed otherwise, the preparation or control of tax returns shall be governed *mutatis mutandis* by the provisions of Article 4. of these GBCs.

8. ACCOUNTING SERVICES

8.1. Based on the Client's instruction the tax office shall impart appropriate accounting services to the Client on the basis of documents and information submitted by the Client to the tax office.

8.2. The accounting services shall include:

8.2.1. Proper keeping of books of the Client in accordance with valid Czech laws and regulations;

8.2.2. Preparation of monthly reports for the Client in an agreed format (management reporting);

8.2.3. Preparation of annual statements, i.e., balance sheet, profit and loss statement, and notes thereto;

8.2.4. Keeping records of the reported and received taxable supplies for VAT purposes (i.e., management/processing of the so-called recording obligations for VAT purposes).

8.3. Accounting services do not include advice on tax or other areas, or processing of tax returns. In case of the Client's interest in the resolution of the above stated issues, the price for these services will be charged separately according to the applicable hourly rates in excess of the rates for the provision of financial services or by a separately negotiated fee.

9. PAYROLL AGENDA

9.1. Based on the client's instruction the tax office shall ensure appropriate payroll services to the client based on



the documents and information submitted by the Client to the tax office.

9.2. The payroll services shall include:

9.2.1. Keeping complete records and payroll records of employees;

9.2.2. Ensuring relations with the relevant Czech institutions (i.e. the Czech Social Security Administration, health insurance companies, and financial authority), including processing of related statutory overviews and reports;

9.2.3. Preparation of bank payment orders for the transfer of social security contributions, health insurance, tax withdrawals, and insurance to cover the organization's liability for damages in relation to accidents at work and occupational diseases to relevant institutions;

9.2.4. Preparation of bank payment orders for transferring net wages to the employees' accounts;

9.2.5. Preparation of payroll sheets for employees and employee payslips;

9.2.6. Preparation of payroll assistance books showing the number of days worked, basic salary, bonuses, and other essentials needed for tax assessment and calculation of net wages of each employee;

9.2.7. Annual settlement of advances on personal income tax, or a confirmation of paid income, and withholding tax for employees;

9.2.8. Processing of documentation related to the termination of employment relationship (i.e. a proof of income and tax paid in that calendar year, verification of employment, deregistration from the records of individual institutions), including sending of the required documentation to the relevant institutions.

9.3. The payroll services do not include advice on tax or other areas. In case of the client's interest in solving the above issues the price for these services will be charged separately according to the applicable hourly rates in excess of the rates for the provision of payroll services or separately according to the agreed fee.

10. BROKERAGE OF THE PURCHASE OR SALE OF A COMPANY

10.1. Upon the client's instruction, the SAMAK Consulting Group shall, in line with the consulting services agreement and the provisions of Section 2445 et seq. of Act No. 89/2012 Coll., provide the client with consulting and brokerage services related to the purchase or sale of a company specified in the consulting services agreement or any part thereof (hereinafter the "subject-matter of the transaction") via the transfer or passing of assets, rights, or transformation pursuant to Act No. 125/2008 Coll., on the transformation of corporations and cooperatives, as amended, to allow to control the subject-matter of the transaction or otherwise, in particular by the acquiring the control of the subject-matter of the transaction, by an entry of an investor through an increase in the registered capital in the subject-matter of the transaction, by a silent company contract, by the provision of a credit or loan, by issuing an convertible or priority bonds and the right to exchange them for shares or to subscribe shares in preference (hereinafter referred to as the "Transaction").

10.2. The SAMAK Consulting Group will work to ensure that the client has an opportunity to complete the Transaction with any third party which the SAMAK Consulting Group has brokered, contacted or approached with an offer of the Transaction with which it has entered into negotiations or has demonstrably contributed to the completion of the Transaction (the "Interested Party") or a person, who is a relative of or in other relationship with the Interested Party, a close relative of the Interested Party, or acting in accord with the Interested Party, or is a legal entity/natural person, the Interested Party is a member or statutory body of or is related (linked) through persons or capital with the Interested Party or that are special-purpose entities/legal entities (hereinafter referred to as the "Third Party").

10.3. For such activities, the Client agrees to pay the SAMAK Consulting Group a fee agreed in the consulting services agreement.

10.4. The SAMAK Consulting Group shall be entitled to the fee even if the client enters into the relevant contract to complete the Transaction with an Interested Party or Third Party, or should he establish control over the subject-matter of the transaction otherwise than originally envisaged.

10.5. The SAMAK Consulting Group shall not guarantee a minimum number of bids from Interested Parties to the Client. The Client acknowledges that the SAMAK Consulting Group services, for which the SAMAK Consulting Group is entitled to the fee, may also result in the conclusion that the Transaction cannot be completed due to the absence of any Interested Parties.

10.6. The SAMAK Consulting Group shall not guarantee a minimum price for the Transaction to the Client. The Client acknowledges that the price of the Transaction will be based on the specific form of the transaction chosen and the individual bids of the Interested Party or Third Party.

10.7. The SAMAK Consulting Group shall submit any and all bids received from the Interested Parties or Third Parties to the Client to make an assessment and selection of the most appropriate bid for acceptance.

10.8. The fee agreed in the consulting services agreement shall be payable on the date when the relevant transaction agreement is concluded between the Client and the Interested Party or Third Party.

10.9. The SAMAK Consulting Group shall be entitled to the fee for the completion of any part of the Transaction, irrespective of the brokerage of any other part of the subject-matter of the Transaction.

10.10. The SAMAK Consulting Group shall be entitled to the fee even if it provides services to the Interested Party or Third Party.

10.11. The SAMAK Consulting Group shall be entitled to the fee even if another contractual relationship directly related to the subject-matter of the transaction between the Client and the Interested Party or Third Party is concluded, provided that such transaction results in a financial benefit to the Client or persons controlling the Client.

10.12. Should the Client complete the subject-matter of the Transaction with the Interested Party or Third Party within 2 (in words: two) years following the instruction given to the SAMAK Consulting Group to complete the Transaction, the Client must pay the SAMAK Consulting Group the fee agreed in the consulting services agreement in full.



10.13. For the avoidance of doubt, the entitlement of the SAMAK Consulting Group to the fee is not affected if the Transaction is terminated at any stage, regardless of the reason; the fees already paid shall not be refunded.

10.14. The Client must make every effort to assist the activities of the SAMAK Consulting Group so that the transaction can be fully completed.

10.15. The client, regardless of the activities of the SAMAK Consulting Group, may itself perform any activities aimed at seeking the parties interested in the Transaction and, should it find such an Interested Party or Third Party, such actions shall be considered as form of an assistance provided by the Client to the SAMAK Consulting Group; the entitlement of the SAMAK Consulting Group to the agreed fee shall remain unaffected by this. In this context, the Client agrees to provide the contact details of the Interested Party to the SAMAK Consulting Group as soon as they are obtained and the Interested Party will be put on the list of the approached potential buyers and the SAMAK Consulting Group will hold further negotiations with such an Interested Party.

10.16. The Client authorizes the SAMAK Consulting Group to hold negotiations with the parties interested in the Transaction and any Third Parties that it deems appropriate or necessary to complete the Transaction.

10.17. The SAMAK Consulting Group undertakes that, without the Client's consent of the client, it must offer the subject-matter of the Transaction exclusively without giving the name of the company, its ID number, registered office, or any other details identifying the Client. The SAMAK Consulting Group may communicate such details information to the potential party interested in the completion of the transaction only following a consent given by the Client and assessment of the eligibility of the Interested Party and under a written declaration of confidentiality of the particular Interested Party or Third Party, persons or companies, unless otherwise agreed with the Client.

11. REMUNERATION AND COSTS

11.1. The Client agrees to pay the authorized member of the Advisory Group SAMAK for its services the remuneration agreed in the Advisory Agreement. The remuneration does not include any ancillary costs, particularly, the cost of translation and interpretation, notary fees, government authorities fees, stamps, cash expenses, etc. The obligation to pay the remuneration is not conditioned by the conclusions ensuing from the provided services.

11.2. Unless the Advisory Agreement stipulates otherwise, the remuneration is charged based on the time spent providing the services and the hourly rate of a person who provides the services (including the cooperating persons), the nature of the given task, the applied technologies, and know-how. Members of the Advisory Group SAMAK reserve the right to increase the agreed hourly rate based on economic circumstances, such as, but not limited to, market trends, inflation, currency fluctuations, and upon prior notice to the Client of such increase.

11.3. Each member of the Advisory Group SAMAK, if it is in the interest of the client or necessary to meet the Client's

instructions, may use the services of another member of the Advisory Group SAMAK. The services supplied by another member of the Advisory Group SAMAK will be charged according to the hourly rates, or at the agreed lump-sum rate. The services supplied by another member of the Advisory Group SAMAK will be charged together with the services of the member of the Advisory Group SAMAK who has concluded the Advisory Agreement with the Client.

11.4. In case of the billing at hourly rates, each commenced quarter-hour of the respective service will be charged.

11.5. The Client acknowledges that pursuant to the standards of the group SAMAK, a team of co-operating members of the group SAMAK works on each case and its size is determined by the specialization, the nature of the given task, and the time consumption rate of the respective case. Each team has a leading cooperating person. The work on a case does not have to be continuous if the circumstances of the case permit so. In light of this fact, the times worked by various staff groups of SAMAK and even on different days shall be stated in the overview of working hours, which shall be annexed to the invoice.

11.6. In individual cases, the Contracting Parties can agree on lump sum remuneration. The lump sum remuneration can be agreed for a specific period or for the processing of a particular case. The Contracting Parties can agree on the lump sum remuneration on the basis of their experience, customs, complexity of the case, market situation, etc. If during the processing of the case, for which the lump sum remuneration has been agreed, exceptional circumstances or circumstances about which the Client did not inform the respective member of the Advisory Group SAMAK before processing the case as identified, the lump sum remuneration may be adjusted accordingly; otherwise, if the adjustment of the lump sum remuneration is approved by the Client, the work according to the Client's choice will be made only to the extent of the agreed lump sum remuneration, or will be beyond the agreed lump sum charged at the agreed standard hourly rate (s).

11.7. In case of site investigation or inspection, including tax inspection, etc., carried out by a state authority, the remuneration for the service provided shall be calculated separately and shall not be included in the original lump sum remuneration if the lump sum remuneration has not been explicitly agreed for that service. The previous sentence applies also for services rendered in connection with the appeal and other remedies.

11.8. The Client agrees to pay the authorized member of the Advisory Group SAMAK the compensation for expenses incurred in providing services to the client (hereinafter referred to as the "costs"). Unless agreed otherwise in the Advisory Agreement, the Client agrees to pay the costs as follows:

11.8.1. The lump-sum compensation for the use of a motor vehicle in the amount of CZK 10/km, or using other means of transport, reimbursement of costs incurred in the documented amount;

11.8.2. The travel time will be charged at half the hourly rate agreed under the consulting contracts; if an hourly rate is not agreed upon, the time spent traveling will be charged at the rate of CZK 1,000 per hour;

11.8.3. Compensation for the time lost in the amount according to valid laws and regulations;



11.8.4. The cost of accommodation in the documented amount;

11.8.5. Overhead costs related to the provision of advisory services (telephone, copying, reception services, etc.) will be charged by a lump sum equal to 5% of the invoiced fee as an administrative surcharge to the respective invoiced amount;

11.8.6. Other costs will be paid by the client in the documented amount (e.g., court fees, notary fees, translation etc.).

11.9. Where hourly rates or a recurring flat fee are agreed under the Consultancy Agreement, the amount of the fee will be increased annually in accordance with the rate of inflation published by the Czech Statistical Office (CSO) (hereinafter referred to as the "Increase"). The Increase will be implemented annually, effective 1 March of the relevant calendar year, and will apply to fees for legal services rendered no earlier than 1 March of the relevant calendar year. The amount of the increase shall correspond to the average annual inflation rate (consumer price index) for the previous calendar year, as published by the Czech Statistical Office. The resulting increased amount of the fee shall be rounded upwards - if the resulting amount is less than CZK 1,000, it shall be rounded to the nearest ten crowns, and if it is more than CZK 1,000, it shall be rounded to the nearest hundred crowns. The increase shall be applied for the first time after the end of the calendar year in which the consultancy contract was concluded. The increase in remuneration under this paragraph shall be automatic and shall not require the conclusion of an amendment to the consultancy contract. This is without prejudice to the client's right to terminate the consultancy agreement if he or she does not agree to the increase under this paragraph.

11.10. In addition to the remuneration and the costs, the Client agrees to pay VAT at the statutory rate.

12. PAYMENT TERMS AND INVOICING

12.1. Members of the SAMAK Advisory Group are entitled to request advance payments, even repeatedly, for their remuneration and costs associated with the provision of services before they start to provide the services.

12.2. Members of the SAMAK Advisory Group shall provide their services in the form of partial performance. The Client shall pay the remuneration and make other payments to the eligible members of the SAMAK Advisory Group on the basis of an invoice issued by the respective member of the SAMAK Advisory Group as of the last day of the respective calendar month and in the agreed currency; unless otherwise agreed, Czech crowns (CZK) shall be expected as the agreed currency. Should the Czech legal currency be changed to EUR or another currency, the new currency shall be used.

12.3. Unless otherwise agreed in the Advisory Agreement, the remuneration agreed in EUR has been agreed with regard to the CZK/EUR exchange rate announced by the Czech National Bank as of the date on which the agreement on remuneration was concluded. If the current exchange rate announced by the Czech National Bank as of the date on which the invoice was issued differs by more than 5 %, the members of the SAMAK Advisory Group shall be entitled to recalculate the invoiced remuneration in accordance with the current CZK/EUR exchange rate.

12.4. The Client shall be obliged to pay the remuneration and make other payments to the eligible member of the SAMAK Advisory Group no later than 15 days after the date on which the invoice was sent to the Client, unless another due date has been agreed. The Client shall be entitled to pay the remuneration and make other payments even prior to their maturity dates.

12.5. Unless otherwise agreed in the Advisory Agreement, members of the SAMAK Advisory Group shall be entitled to send invoices to the Client electronically. In such case, the respective member of the SAMAK Advisory Group shall generate the invoice in the PDF format and send it by email from its email address to the Client's email address. The Client shall receive the invoice (sent in the PDF format) in his email box, shall open it using a suitable computer programme (for example, Adobe Acrobat Reader) and shall print it, as necessary, in a manner ensuring that the content of the invoice remains unchanged. The invoice sent in the above mentioned manner shall be regarded as delivered on the day on which it was received at the Client's email address. Neither the respective member of the SAMAK Advisory Group after sending the invoice nor the Client after receiving the tax document shall modify the content or the format of the given invoice. Both Parties shall take all measures necessary to meet all statutory regulations governing the way of archiving documents. Both Parties also declare that the procedure in accordance with this paragraph helps to maintain authenticity of the origin of invoices, the integrity of their contents and their legibility. In spite of the facts mentioned in this paragraph, the respective member of the SAMAK Advisory Group shall be obliged, at the Client's request, to submit an invoice to the Client even in paper form.

12.6. The term 'payment' shall mean the crediting of the relevant sum to the bank account provided in the invoice or the acceptance of such sum in cash in the payment office.

12.7. In case of monthly billing, the last day of a calendar month shall also be the date of taxable supplies within the meaning of the Value Added Tax Act. The members of the SAMAK Advisory Group may issue invoices for the Client even during a calendar month.

12.8. An invoice shall be regarded as accepted by the Client without reservations as of its due date. Should the Client have doubts in respect of the correctness of the invoiced sum, he shall be entitled, at the latest by the due date, to demand that the respective member of the SAMAK Advisory Group explains and proves the correctness of the invoiced sum. An explanation of such invoice shall then be sent to the Client or the unclear or disputed items in the invoice shall be discussed with the Client in person or handled in another appropriate way. Explanation of invoiced sums, whether disputed or unclear, shall be regarded as accepted by the Client if the Client does not raise additional justified objections within 10 days after the explanation was sent (or discussed in person).

12.9. The Members of the SAMAK Advisory Group shall observe the economy principles so as to lower the Client's costs expended on the provision of tax or legal aid, if possible within the scope of the provided services.

12.10. If the Client is in default with settling any claim of any member of the SAMAK Advisory Group, the Client shall be obliged to pay interest on default of 0.05% on the amount



due for each day of default. In addition to the default interest, the Client shall be obliged to pay damages to full extent.

12.11. All payments made by the Client to the benefit of members of the SAMAK Advisory Group shall be made at the Client's cost and risk.

12.12. The Client shall be obliged, at the first request of the eligible member of the SAMAK Advisory Group, to provide adequate security for the Client's liabilities towards that member, even in case the Client's liabilities are not due for reimbursement yet

12.13. Members of the SAMAK Advisory Group shall be entitled to suspend the provision of services if the Client is in default with fulfilling his obligations towards them or if such default is demonstrably threatening, or if the Client is in default with fulfilling any other obligation towards the members of the SAMAK Advisory Group.

12.14. Members of the SAMAK Advisory Group shall be entitled to request that the Client insures the settlement of their claims due from the Client.

12.15. Members of the SAMAK Advisory Group shall be entitled to set off their claims due from the Client, even if the Client challenges their validity or regards them as uncertain.

13. OWNERSHIP, INTELLECTUAL PROPERTY

13.1. To the extent to which members of the Advisory Group SAMAK use or acquire their property (tangible or intangible) in relation to the provision of services, such property, including working documents, shall constitute their ownership. Based on the payment of the entire remuneration and costs (incl. VAT) to the eligible member of the Advisory Group SAMAK, the Client shall obtain only a non-exclusive license for using the supplied working outputs and results for his needs and for the purpose for which they have been supplied. All rights of the members of the Advisory Group SAMAK (including, but not limited to, copyright and other intellectual property rights) to use and publicize ideas, concepts, know-how, methods, techniques, procedures, and knowledge and adapt them within the members' activity shall be preserved and the Client shall not assert, or cause the assertion of, a claim against the members of the Advisory Group SAMAK with respect to any prohibition or limitation of their rights referred to above.

13.2. The Client confirms that in the provision of services, the members of the Advisory Group SAMAK may develop or obtain general experience, skills, knowledge, and ideas which shall be retained by them. The client confirms and agrees that the members of the Advisory Group SAMAK may use such experience, skills, knowledge, and ideas without limitation and in whatever manner.

14. NOTIFICATION OBLIGATION

14.1. The Client declares that his data entered in the Companies Register is current and that he will promptly notify the respective members of the Advisory Group SAMAK of any change in such data.

14.2. The Client undertakes to notify the members of the Advisory Group SAMAK if bankruptcy or execution proceedings are initiated against him, his company has been cancelled upon decision of the court or upon decision of the

members or any of its bodies, his company has been dissolved by the operation of law, or any other measures capable of affecting his ability to fulfil his obligations towards members of the Advisory Group SAMAK have been adopted by a third party.

14.3. The Client acknowledges that pursuant to Act No. 253/2008 Coll., on Certain Measures against Money Laundering and the Funding of Terrorism ("Anti-Money Laundering Act"), members of the Advisory Group SAMAK are the so-called obligors in some cases in accordance with the cited Act. Pursuant to the Anti-Money Laundering Act, a tax advisor shall always be an obligor. Pursuant to the Anti-Money Laundering Act, a law office shall be an obligor if it carries out for the Client, or helps the Client carry out, certain transactions specified in the Anti-Money Laundering Act (for example, purchase and sale of real estate property or an enterprise, administration and escrow of money and securities, procurement of funds for establishing, managing or controlling a company, etc.), as well as if it represents the Client in any financial transaction or real estate business. The member of the Advisory Group SAMAK who is an obligor pursuant to the Anti-Money Laundering Act shall be obliged to fulfil certain special duties in the sphere of measures against money laundering and the funding of terrorism. The Client also acknowledges that the respective member of the Advisory Group SAMAK shall be obliged to notify the competent authorities if he ascertains the existence of the so-called suspicious deals pursuant to the Anti-Money Laundering Act or a fact suggestive of a suspicious deal. Pursuant to the Anti-Money Laundering Act, the tax advisor or law office shall not be entitled to inform the Client about the notification having been made and shall be released from confidentiality.

14.4. Pursuant to the Anti-Money Laundering Act, the members of the Advisory Group SAMAK who are obligors shall be entitled to demand information relating to the identification of the Client, including all persons forming the Client's governing bodies and the majority owner or the entities controlling the Client or the beneficial owner in accordance with the Anti-Money Laundering Act. To this effect, the Client undertakes to provide the respective members of the Advisory Group SAMAK with the relevant documents (for example, identity cards, extracts from the Companies Register, etc.).

14.5. If the Client is a VAT payer registered on the territory of the European Union, he undertakes to communicate this fact to the respective member of the Advisory Group SAMAK and demonstrably substantiate it without undue delay. The same shall apply if the Client becomes a VAT payer on the territory of the European Union during the term of these Conditions.

14.6. The Client is aware that he may be entitled to free legal assistance pursuant to special law.

15. LIABILITY

15.1. If the Client has not allowed the respective member of the Advisory Group SAMAK to provide services, has undertaken acts in the given matter independent of, and without consultation with, the relevant member of the Advisory Group SAMAK, has waived remedies, has refused to



seek remedies or to have a decision reviewed by the court or has made the same impossible because of his inactivity, has revoked a power of attorney for the respective member of the Advisory Group SAMAK, or has undertaken any other act aggravating, limiting or excluding the possibility of the member of the Advisory Group SAMAK to achieve a more favourable result, the member of the Advisory Group SAMAK shall be released from liability for damages and non-property harm. This clause shall apply accordingly in case of default on the Client's part.

15.2. The Client alone shall be responsible for the correctness, veracity, completeness and accuracy of all documents and written deeds submitted to the members of the Advisory Group SAMAK and for their timely submission. Members of the Advisory Group SAMAK shall not be responsible for documents received from the Client. The Client alone shall be liable for damages and non-property harm suffered as a consequence of concealment, inaccuracy or incompleteness of the documents, written deeds and information submitted to the members of the Advisory Group SAMAK. The Client shall be liable for damages and non-property harm even if he has submitted a document, a written deed, or information to the members of the Advisory Group SAMAK, but has done so late. The members of the Advisory Group SAMAK can rely on the correctness of the documents, written deeds and information provided by the Client without verifying them.

15.3. The Client alone shall be liable for any decision made in relation to the provision of services or other procedures implemented based on the provided services. The Client shall also be responsible for:

15.3.1. Management, implementation and course of his business and business matters;

15.3.2. Use of the provided advice and recommendations or another result of the services and for their implementation in practise;

15.3.3. Adoption of any decision relating to the services provided by the members of the Advisory Group SAMAK;

15.3.4. Implementation or achievement of any benefit directly or indirectly related to the provided services;

15.3.5. Fulfilment of his legal duties, including payment of taxes, etc.

15.4. The provided services shall not be binding upon a court or an administrative authority and shall not constitute any declaration, assurance or guarantee that the court or the administrative authority will proceed in compliance with the advice or opinion of the members of the Advisory Group SAMAK. Any services provided by the members of the Advisory Group SAMAK shall stem from the laws and the published court decisions applicable at the time of providing the services. Any subsequent changes in such laws and decisions may make the conclusions provided by the members of the Advisory Group SAMAK invalid. None of the members of the Advisory Group SAMAK shall be obliged to update any opinion, report or any other result of the provided services, whether orally or in writing, when it comes to cases that have occurred after a service has been imparted.

15.5. The respective member of the Advisory Group SAMAK shall not be responsible for the result of any proceedings, in particular, legal, arbitration or administrative, or any decision issued on the merits within such proceedings, for

any decision on remedies, or for such decision not having been issued at all or having been issued late, unless the member of the Advisory Group SAMAK has breached the obligations ensuing for him from the laws or the Advisory Agreement in the provision of services.

15.6. The members of the Advisory Group SAMAK shall not be liable for any verbal or written communication which has not been signed by the executive of the respective member of the Advisory Group SAMAK or, on behalf of such member, by an attorney-at-law cooperating with the law office or a tax advisor cooperating with the tax office. Any communication provided electronically (by e-mail) by the executive of the respective member of the Advisory Group SAMAK or by an attorney-at-law cooperating with the law office or by a tax advisor cooperating with the tax office and sent from the law office's or the tax office's e-mail account/address shall be considered as written in accordance with, and for the purposes of, this Article 14.

15.7. The law office and the tax office hereby declare and the Client acknowledges that they are insured against liability for damages suffered as a consequence of their activity and undertake to maintain this insurance throughout the term of the Advisory Agreement. The Contracting Parties agree that neither an individual member of the Advisory Group SAMAK nor all members of the Advisory Group SAMAK jointly shall be liable for damages suffered by the Client in the provision of services and exceeding CZK 10,000,000.

15.8. None of the members of the Advisory Group SAMAK shall be liable to the Client for non-property harm. None of the members of the Advisory Group SAMAK shall be liable for damages ensuing from circumstances or causes that could not have been reasonably influenced by them and shall not be liable for damages if they prove that they could not have prevented the damage despite of making all possible efforts that could have been reasonably expected of them. None of the members of the Advisory Group SAMAK shall be liable for any direct or consequential damages (including lost profit) suffered by the Client (or any other party) in relation to the provided services regardless of how the damages have been caused.

15.9. In case of any disputes, claims or demands relating to possible damages or non-property harm, all steps, acts, etc. undertaken by the Client shall be undertaken only towards the members of the Advisory Group SAMAK rather than towards the cooperating persons, employees or persons working on the basis of a relationship other than employment. The aforementioned shall apply regardless of whether or not the respective person has acted as an authorized attorney-at-law or tax advisor.

15.10. The Client shall indemnify and hold harmless any persons cooperating with the members of the Advisory Group SAMAK for and against any harm, damages, expenses or liability suffered as a consequence of, or in relation to, the combination of the following two circumstances:

15.10.1. Any breach of the Advisory Agreement and these GBCs on the part of the Client and, at the same time;

15.10.2. Any claim which has been asserted or threatens to be asserted by any third party or any beneficiary and which has arisen or ensues from the Client's breach of the obligations.



16. CONFIDENTIALITY, PROTECTION OF CONFIDENTIAL INFORMATION

16.1. Each member of the Advisory Group SAMAK shall be obliged to maintain confidentiality with respect to all facts learnt in relation to the provided services.

16.2. The law office and the tax office may be released from the confidentiality obligation only by the Client or the Client's legal successor.

16.3. None of the members of the Advisory Group SAMAK shall be bound by the confidentiality obligation in relation to the cooperating persons charged by the respective members with undertaking the individual acts and services for the Client provided that these persons themselves are obliged to maintain confidentiality. None of the members of the Advisory Group SAMAK shall be bound by the confidentiality obligation in relation to the other members of the Advisory Group SAMAK unless agreed otherwise with the Client in writing. None of the members of the Advisory Group SAMAK shall be obliged to maintain confidentiality in relation to their insurance company for the purposes of insurance benefits and in relation to the recovery of their claims. Unless agreed otherwise in writing, it shall be supposed that information available to any of the members of the Advisory Group SAMAK may be communicated in good faith to the Client or the Client's workers or, possibly, to other designated persons working for the Client.

16.4. The confidentiality obligation shall survive the termination of the Advisory Agreement.

16.5. If the Client provides any of the members of the Advisory Group SAMAK with fax numbers or e-mail addresses to which materials shall be sent, the member of the Advisory Group SAMAK shall suppose that these contacts are sufficient to protect the Client's interests and are safe and confidential.

16.6. The Client agrees that members of the Advisory Group SAMAK may publicize, in particular, in their promotional materials, web presentations, etc., the Client's corporate name and logo and general description of the services imparted by the members of the Advisory Group SAMAK to the Client as references. Members of the Advisory Group SAMAK undertake to exercise the right according to the previous sentence in a manner so as to serve the Client's legitimate interests.

16.7. The Client agrees that members of the Advisory Group SAMAK may process the Client's personal data, including the Client's electronic contact and the electronic contacts of the Client's employees, provided by the Client for service purposes, as stipulated in the applicable laws.

16.8. The Client agrees to receive commercial communications and advertising and informative materials by the Advisory Group SAMAK. The Client also agrees to his electronic contact or the electronic contacts of his employees being used for sending general legislation development- related information, offers of services, or similar documents that could be considered as commercial communications. The provision of these offers, information, or similar documents shall not establish any obligations or liability for the members of the Advisory Group SAMAK or the Client, and the information contained in these

documents shall not be considered as a service provided pursuant to the Advisory Agreement.

16.9. The Client shall be responsible for processing any personal data handed to the members of the Advisory Group SAMAK in compliance with the applicable laws. Members of the Advisory Group SAMAK shall be entitled to process the personal data provided by the Client to the extent necessary for providing the services.

17. TERMINATION OF ADVISORY AGREEMENT

17.1. The Advisory Agreement shall be considered as concluded for an indefinite period, unless agreed otherwise therein.

17.2. If a single Advisory Agreement is concluded between the Client and more members of the Advisory Group SAMAK, it may be terminated only in relation to some of them.

17.3. Any member of the Advisory Group SAMAK shall be entitled and obliged to refuse or terminate the provision, elaboration or completion of a service in the cases stipulated in the laws, in particular, in the Advocacy Act and the Act on Tax Consultancy and the Chamber of Tax Advisors of the Czech Republic.

17.4. The right of the Contracting Parties to terminate the Advisory Agreement at any time during its term and without stating a reason shall remain unaffected. The right of rescission in the cases stipulated in the laws shall not be affected either.

17.5. Unless expressly agreed otherwise, the Advisory Agreement shall be considered as terminated upon the expiration of a three-month notice period commencing on the first day of the calendar month directly following the calendar month in which the notice of termination was delivered to the other Contracting Party.

17.6. In case of termination of the Advisory Agreement, the remuneration for, and the cost of, the eligible member of the Advisory Group SAMAK shall be charged in compliance with the Advisory Agreement as of the date of its termination. If it is necessary that a member of the Advisory Group SAMAK undertakes, for example, within an urgent legal or tax activity upon the termination of the Advisory Agreement, other acts to protect interests of the Client or comply with the laws, these acts/activities shall be billed pursuant to the conditions of the Advisory Agreement and the applicable laws.

17.7. At the Client's request, the respective member of the Advisory Group SAMAK with whom the Advisory Agreement has been terminated shall hand over all relevant documents entrusted to him by the Client or that arose from the consultation of the case in relation to the provided services. However, this obligation shall not apply to the correspondence between the respective member of the Advisory Group SAMAK and the Client, to the internal documents of the member of the Advisory Group SAMAK, and to the documents which must be retained by the member of the Advisory Group SAMAK in compliance with the laws. The respective member of the Advisory Group SAMAK may make or retain copies or duplicates to the extent to which they may be required as a proof of the due fulfilment of all professional obligations of such member of the Advisory Group SAMAK. The Client shall take over the



documents handed over by the respective member of the Advisory Group SAMAK within three months of the request for their release. If the Client fails to take over the documents, the respective member of the Advisory Group SAMAK shall be entitled to return them to the Client at the Client's cost and charge the Client the fees for their storage. Although some documents may belong to the Client pursuant to the laws, the members of the Advisory Group SAMAK reserve the right to destroy paper or electronic documents upon the expiration of 10 years of receipt.

18. NOTICES

18.1. Unless agreed otherwise, a notice shall be considered as delivered pursuant to the GBCs at the moment of its personal handover or its sending to the registered address of the other Contracting Party entered in the Companies Register.

18.2. A notice shall be considered as duly delivered:

18.2.1. If delivered in person, at the moment at which its takeover was confirmed by the addressee or, should the addressee refuse to take it over, at the moment of the refusal.

18.2.2. If sent by mail, at the moment at which it was taken over by the addressee or thrown into the addressee's mailbox. If the addressee fails to reclaim the notice within 2 days of storage with the post office, the notice shall be considered as delivered on the 3rd day of storage with the post office. However, if the notice is not stored with the post office and the addressee does not take it over, it shall be considered as delivered on the date of sending by the sender. If the notice is sent to a data box, it shall be considered as delivered at the moment of its delivery to the data box.

18.3. The Contracting Parties agree that the communication between them in relation to the provision of services shall take place, in particular, through the Internet (e-mails). Any opinions on, and outputs of, the provided services or any documents relating to the provided services (tax returns, financial statements, contract drafts, comments on contract drafts, reports, accounting or wage outputs, documents relating to the Client's tax and legal duties, including documents from tax or other offices and institutions delivered to the law office or the tax office for the Client under a power of attorney, etc.) and sent to the Client through the Internet shall be sent by the respective member of the Advisory Group SAMAK to the Client in paper form only at the Client's express request. The Client shall not be entitled to compensation towards members of the Advisory Group SAMAK for any property or non-property harm caused by misuse of information sent by third parties through the Internet or by late or insufficient check of an e-mailbox.

19. FINAL PROVISIONS

19.1. All disputes arising from these GTC, the consultancy agreement and/or any breach, cancellation or invalidity thereof shall be finally decided in Prague, at the District Court for Prague 1; this does not apply if the client is an

individual non-entrepreneur. If this is the case, the general courts of the Czech Republic shall have jurisdiction to decide disputes under the preceding sentence.

19.2. These GBCs shall be governed by the laws of the Czech Republic.

19.3. None of the rights and obligations of the Client pursuant to these GBCs or the Advisory Agreement must be assigned or transferred without the prior written consent of the member of the Advisory Group SAMAK to whom the right or the obligation relates.

19.4. The assignment of these GBCs or the advisory contract without the prior written consent of the members of the Advisory Group SAMAK who are bound by them shall be excluded.

19.5. The Client shall not be entitled to unilaterally set off its claim against claims towards any member of the Advisory Group SAMAK without his prior written consent.

19.6. Any change or amendment to the Advisory Agreement and its termination must be reduced to writing. Any provisions by which the Advisory Agreement would deviate from GBCs must be reduced to writing, which shall also apply to their change and termination. These GBCs shall supersede any previous arrangements among the members of the Advisory Group SAMAK and the Client, except for the Advisory Agreements previously concluded in writing. These GBCs and the concluded Advisory Agreement constitute a complete agreement as to their subjects and all matters which the Contracting Parties should have arranged and wanted to arrange and which they consider important for the Advisory Agreements to be binding. No manifestation of either party made in the negotiation or after the conclusion of the Advisory Agreement must be interpreted contrary to the express provisions of these GBCs and the concluded Advisory Agreement and shall establish any obligation for either Contracting Party.

19.7. Unless stated otherwise in these GBCs or the Advisory Agreement, the exchange of e-mail or other electronic messages shall not be considered as written form for the purposes of paragraph 19.6 above.

19.8. The Advisory Agreement concluded in writing shall come into effect at the moment of its signing by the last Contracting Party.

19.9. In fulfilling the Advisory Agreement, the Client shall be obliged to proceed in a manner so as not to breach the laws and shall not be entitled, in particular, to provide members of the Advisory Group SAMAK, their employees or other cooperating persons with any unjustified benefits.

19.10. The Client shall not be entitled to adopt measures aimed against the activity of members of the Advisory Group SAMAK, in particular, to actively offer any employee or cooperating person of the SAMAK Advisory Group any collaboration beyond the Advisory Agreement under a contractual penalty of CZK 1,000,000. The right to full compensation for damages shall not be affected by this clause.

19.11. The Contracting Parties undertake to adopt all available measures to avoid harm and mitigate harm should it occur.

19.12. If any provision of these GBCs or the Advisory Agreement is or becomes invalid, ineffective or unenforceable, the validity, effect and enforceability of the other provisions of these GBCs or the Advisory Agreement



shall not be affected. The Contracting Parties shall be obliged to cooperate with each other with the aim to replace the invalid, ineffective or unenforceable provision with a provision the idea and the purpose of which corresponds to those of the invalid, ineffective or unenforceable provision to the fullest extent possible. The same shall apply to contractual gaps.

19.13. The Client declares that these GBCs do not contain any provisions which could not be reasonably expected and expressly accepts these GBCs to the fullest extent.

19.14. The Client declares that neither the conclusion of the Advisory Agreement nor these GBCs are disadvantageous for him and, in particular, that the values of the performance of the members of the Advisory Group SAMAK and the Client are adequate.

19.15. The Contracting Parties expressly confirm that these GBCs and the concluded Advisory Agreements are the results of mutual dealings and both of them had the opportunity to influence their contents. The Contracting Parties agree to exclude the application of the provisions of Act No. 89/2012 Coll., the Civil Code, pertaining to accessory contracts.

19.16. The Contracting Parties do not wish for any rights and obligations to be deduced, beyond the express provisions of these GBCs or the Advisory Agreement, from present or future practise introduced between the Parties or the usage applied in general or in the industry relating to the subject of performance, unless expressly agreed otherwise in the Advisory Agreement. Alongside the foregoing, the Contracting Parties declare that they are not aware of any different business usage or practise introduced between them.

19.17. The Contracting Parties have communicated to each other all factual and legal circumstances which they knew or must have known as of the date of concluding these GBCs or the Advisory Agreement and which are relevant to their conclusion. Alongside the assurances provided by the Contracting Parties in these GBCs or the Advisory Agreement, neither party shall have any other rights and obligations in relation to any facts which may come to light and which the other party failed to disclose when their conclusion was negotiated, except for cases when the respective party intentionally misled the other party in respect of their subjects.

19.18. Pursuant to Section 1740(3) of the Civil Code, an answer of either party with a supplement or a deviation shall not constitute the acceptance of an offer for concluding a contract even if such supplement or deviation does not substantially change the offer conditions.

20. CHANGES IN GBCs

20.1. Members of the Advisory Group SAMAK shall be entitled to unilaterally change these GBCs to the full extent. However, any such change in the GBCs shall be communicated to the client without undue delay, for example, within a personal meeting or by e-mail. The respective change in GBCs shall be considered as accepted by the Client towards all members of the Advisory Group SAMAK with effect as follows:

20.1.1. After the confirmation of the Client showing the Client's consent to the changed GBCs; or

20.1.2. After the handover of an instruction of the Client to any member of the Advisory Group SAMAK in relation to the provided service and the provided service commenced after the new GBCs were communicated or sent to the Client (the so-called silent acceptance).

20.2. The Client shall be entitled to reject the change in GBCs in accordance with this Article. If the Advisory Agreement is terminated by either Contracting Party for this reason, the notice period shall be 1 month and shall commence on the first day of the calendar month directly following the calendar month in which the notice of termination was delivered to the other Contracting Party. Otherwise, the original GBCs shall apply.



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