

GENERAL TERMS AND CONDITIONS

These General Terms and Conditions ("Terms") establish the rights and obligations of the Provider and the Client in the provision of services. The Terms and Conditions are an integral part of every contract for the provision of services concluded between the Provider and the Client, unless otherwise stated. The current wording of the Conditions is available on the website www.fiku.cz.

1. COMPANY IDENTIFICATION

FIKU s.r.o.

registered office: Klášterecká 1053/29, Dolní Chabry, 184 00 Prague 8

ID number: 070 18 932

registered in the commercial register maintained by the Municipal Court in Prague, sp. stamp C 293150

phone: +420 602 561 772, e-mail: info@fiku.cz

(hereinafter referred to as the "Provider").

2. IDENTIFICATION OF THE CLIENT OF COMPANY SERVICES

2.1 Client means a natural non-entrepreneur, a natural entrepreneur or a legal entity that purchases Services from the Provider (hereinafter referred to as the "Client").

2.2 According to the relevant legal regulations, the Provider may be obliged to identify its clients and their real owners and to verify the origin of funds used in the implementation of accounting transactions. As a result of this obligation, the Provider may require the Client to provide documents proving certain information and to obtain copies of these documents for the file. The Provider may also ask the Client to provide an explanation or to submit documentation regarding the origin of the funds that the Client will use in the implementation of the relevant transaction.

2.3 The Client hereby agrees to inform the Provider of any change in the information it has communicated to the Provider and to provide documents certifying such change. If the Client did not provide information or documents in the given case, the Provider would not be able to continue with the task entrusted to him by the Client.

3. SERVICES

3.1 The Provider provides economic, accounting and personnel consulting services, mediates tax consulting (hereinafter referred to as "Services"), the nature of which is specified in more detail in the contract for the provision of services, in the offer or other form of agreement between the Provider and the Client.

4. SERVICE CONTRACT

4.1 Services are provided on the basis of a written contract for the provision of services. Cooperation between the Provider and the Client can also be established on the basis of a sent offer of Services, which the Client accepts, or on the basis of an informal e-mail correspondence or telephone agreement. All these arrangements are equivalent in terms of the mutual obligations of the Provider and the Client.

4.2 The scope and nature of the Services are always agreed with the Client before starting work. These can be further modified during the duration of the cooperation between the Provider and the Client based on mutual agreement. Usually this fact is confirmed in writing, but there may be circumstances in which this will not be possible.

5. PRICE OF SERVICES, PAYMENT TERMS AND CONTRACT PENALTIES

5.1 Unless otherwise agreed, the remuneration for the Services is charged by the Provider on the basis of the contractually agreed rates determined depending on and taking into account the nature and scope of the Services provided to the Client.

5.2 The fee for the Services is quoted without value added tax.

5.3 The provider reserves the right to demand an advance for the reward and purposefully incurred costs. However, the total remuneration and costs may exceed the amount of the initial deposit.

5.4 In connection with the provision of Services, the Provider may incur costs. If these costs are not paid directly by the Client, the Provider will charge them in the actual amount.

5.5 Unless otherwise agreed, invoices are payable in the currency in which they were issued.

5.6 The Client is obliged to pay the Company the agreed remuneration for the Services provided in the amount and by the due date indicated on the invoice.

5.7 Unless otherwise agreed in writing, the Provider invoices the remuneration for the provision of Services on a monthly basis. Each invoice is due 14 days after it is issued. The provider may, at its own discretion, charge default interest on unpaid amounts in the amount set by law.

5.8 In the event that any invoice issued pursuant to this Agreement contains incorrect or incomplete information or does not contain the requirements stipulated by the relevant legal regulations, the Client is entitled to immediately return such tax document to the Provider. In such a case, the Provider is obliged to correct the tax document, or issue a new one. Maturity of the new or corrected invoices are fourteen (14)

calendar days from their issuance. This also applies to changing the Client's billing data. If the Client requests the correction of the invoice after its due date, the Provider may request payment of the administrative costs incurred by it.

5.9 When issuing an invoice, the Provider is based on information about the Client, in particular about the Client's economic activities and position for value added tax, which the Client communicates to the Provider. In the event that this information cannot be verified from the websites of public authorities and if it is incorrect, the Provider is entitled to demand compensation from the Client for additional assessed tax and penalties incurred by the Provider as a result of the fact that it was based on incorrect information.

5.10. The Provider may issue invoices in electronic form, especially in pdf format, and deliver them via e-mail to the e-mail contact provided by the Client or via a data mailbox. The Provider will inform the Client in advance about the introduction of the electronic type of delivery or issuing of invoices (other than in pdf format).

5.11. The Provider enables the payment of remuneration for the Services through the transfer of funds to the Provider's bank account. The reward is considered paid by crediting it to the Provider's account.

5.12. If the Client is in arrears with the payment of the fee for the Services for a period of more than seven (7) calendar days, the Provider is entitled to charge a contractual penalty of 0.1% of the amount owed for each day of the delay. This does not affect the claim for damages exceeding the contractual penalty.

6. RIGHTS AND OBLIGATIONS OF THE CONTRACTING PARTIES

6.1 In order to ensure the proper fulfillment of the Provider's obligations, it is important that the Client and its professional advisors provide the Provider with the information they deem necessary without delay.

6.2 The Provider always acts on the basis of the instructions issued by the Client or other persons that it reasonably believes are authorized to do so by the Client. Unless otherwise agreed, the Provider considers the instructions issued by these persons to be the Client's instructions, and any information provided to them is considered by the Provider to be provided by the Client.

6.3 When providing the Services, the Provider assumes that certain standard prerequisites are met and that the Client agrees with certain reservations, which the Provider summarizes in the annex to the report or opinion.

6.4 When providing services, the Provider proceeds with due expertise and care. Before the Client takes measures based on the Provider's recommendations, there may be changes in the legal regulations or their interpretation. The Provider is not responsible for changes in legal regulations or their interpretation that occur after providing advice to the Client, if the Provider could not reasonably have foreseen them at the time the Service was provided.

6.5 In the event that other professional advisors also provide Services to the Client in connection with a certain matter, the Provider is not responsible for the result of their work or for the payment of their remuneration, unless otherwise agreed in writing with the Client and these advisors.

6.6 The Provider is not liable for damages caused as a result of errors in the documents handed over to it by the Client. The Provider also does not guarantee the correctness of individual statements, reports or documents provided by the Client in the event that these documents are not delivered to the Provider on time and of the appropriate quality.

6.7 The Client is obliged to provide the Company with all cooperation and necessary information for the provision of the Services within the terms set on the basis of a specific agreement between the Provider and the Client.

6.8 The Client undertakes to allow the Provider contact with its employees or other persons and access to other documents and facts, all to the extent necessary or useful for the proper performance of the Services.

7. SECRET INFORMATION

7.1 In accordance with applicable legal regulations, the Provider undertakes to maintain the confidentiality of the information it receives from the Client and will not make this information available with the following exceptions:

(i) if the Customer consents to such disclosure;

(ii) as permitted or required by law or regulatory authority;

(iii) if information is made available to the Client's legal representatives, auditors or other advisers of the Client or a person related to it to the extent necessary;

(iv) the confidential information has previously become public knowledge other than due to a breach by the Provider of the Agreement to which the confidential information was originally provided, or

(v) if it is a confidential communication to insurance companies providing the Provider's professional liability insurance or to other third parties who cooperate with the Provider in the given matter (such as other professional advisors).

7.2 The Client acknowledges that when providing the Services the Provider uses hardware, software, network services, software solutions enabling automatic data processing, etc., and the Client thus agrees that the information provided by the Client to the Provider may be available to persons performing the activities of the Provider's computer network administrator, including providers of these services. The provider declares that it has obliged all current or future providers of the above-mentioned services, or undertakes the obligation to maintain the confidentiality of information at least to the same extent as it has this obligation itself.

7.3 The Client agrees that, unless otherwise instructed in writing, the Provider may present it to others as its client. The Provider may publish these facts in particular in marketing materials and in manuals evaluating the work of expert advisors.

7.4 The Client further agrees that the Provider may use software solutions and cloud services of third parties for the purpose of automated data processing, including data storage.

8. PERSONAL DATA

8.1 If the Provider collects and/or stores personal data relating to the Client, its business partners or employees, statutory bodies or other representatives, it does so in a manner prescribed by law and in accordance with the Client's instructions, if they are in accordance with the law.

8.2 The provider processes personal data in accordance with EU Regulation No. 2016/679 (GDPR), as well as with related domestic legislation. Further details on the processing of personal data by the Provider are provided in the Agreement on the processing of personal data, which forms an integral part of the Agreement on the provision of services as Annex No. 2.

8.3 When providing the Services, the Provider assumes that the Client has for this purpose obtained all necessary consents for the Provider so that the Provider can process the personal data provided in connection with the Client's matter and that the Client has duly informed the data subjects and affected third parties about such processing of personal data .

9. COMMUNICATION

9.1 All notifications or communications made by the Provider or the Client in connection with the provision of Services are sent to the relevant contact person specified in the contract. To ensure efficient and quick communication with clients, the Provider primarily uses electronic mail. Those communications that have or may affect the duration of the Agreement must be simultaneously delivered by electronic mail in person or by registered mail to the addresses of the contracting parties, to the hands of the relevant person specified in the agreement, otherwise they are not effective; for the avoidance of doubt, the decisive date is the day of delivery by registered mail or in person.

9.2 Unfortunately, the use of electronic mail is accompanied by certain risks, such as possible delays, non-delivery, hacking, interception of messages, viruses and other unauthorized manipulation that can compromise the confidential nature of messages.

9.3 The provider cannot guarantee the security of communication via electronic mail and is therefore not responsible for any delay, non-delivery, hacking, interception of messages, viruses and other unauthorized manipulation, or for the inadvertent transmission of viruses. The company typically does not encrypt data or take other security measures. In case of need and specific request of the Client in relation to the use of e-mail as a communication tool, the Provider is ready to agree with the Client on specific security measures.

9.4 Although electronic communication is almost instantaneous, the Provider treats it in the same way as received letters.

9.5 In the event that the Customer allows the Company access to the data box or tax information box DIS+ of the Customer within the scope of the rights and obligations of the service provider - an authorized person, the Company shall not be liable for damages caused as a result of the delivery and opening of mail messages at the moment when the data box or tax information box is accessed mailboxes are registered by an authorized person of the Company, who has access to messages and documents, taking into account the scope of his authorization.

9.6 Unless otherwise agreed, the Provider may occasionally send the Client electronic information regarding the Provider and its activities.

9.7 In the event of emergency measures during epidemics issued by the relevant state administration bodies, when it is either directly prohibited or recommended to limit contact with clients to the extent necessary, the Provider will provide Services to clients primarily using means of remote communication, e.g. in the form of teleconferences, video conferences on platforms according to agreement with the client. The Client acknowledges and agrees that employees or persons cooperating with the Provider during the period

of validity of the above-mentioned extraordinary measures may perform work outside their usual workplace, the so-called home office.

10. FORCE MAJEURE

10.1 The contracting parties are not in delay in fulfilling their obligations, if the delay was caused by circumstances of force majeure, such as war, civil unrest, requisitions, restrictions by the state, natural disasters, lockouts that occurred during the performance of the contract and made it impossible to fulfill the obligation some of the parties. For the duration of the force majeure, the deadline for fulfilling the obligations of the participating Contracting Parties is extended appropriately.

11. RESOLUTION OF COMPLAINTS

11.1 If the Client has comments on a matter that the Provider is or has been handling for him, he should contact the Provider's contact person with his question. In the same way, if he has questions regarding the issued invoice, he immediately contacts the person responsible for the matter or any contact person of the Provider specified in the contract, e-mail communication, or on the Provider's website. The Provider will appreciate it if the Client sends the questions in writing with all the details of the case. However, this is not the Client's obligation, and therefore any questions communicated orally are dealt with by the Provider in the same way.

11.2 The Provider undertakes to deal with all complaints promptly and with due care and to take all steps to clarify the situation to the Client within a reasonable period of time. If the Client believes that the Service was not provided in a satisfactory manner, the Provider undertakes to make every effort to remedy the situation. If the Client remains unsatisfied, he may refer the matter to the relevant authority supervising the Provider's activities. At the Client's request, the Provider will provide contact information for the relevant supervisory authority.

12. DOCUMENTATION

12.1 Copyright and other intellectual property rights to documents and other materials created by the Provider for the Client remain the property of the Provider. However, the Provider grants the Client a non-exclusive and non-transferable license to use these documents and materials for the given matter. This license does not include the right to sublicense. The Provider may terminate the license with immediate effect if the Client does not pay the fee for the Services on time.

12.2 By law, the Client is obliged to keep records and, in some cases, to keep documents related to accounting transactions or other agenda that the Provider handles for the Client, for a period of up to thirty years. It is usual practice for the Provider to provide the Client with original documents during or upon completion of the provision of Services by the Company, with the fact that it usually has documents for the last two accounting periods in its possession. The Client arranges the archiving of documents independently.

13. TERMINATION OF AGREEMENT, LIMITATION OF SERVICES

13.1 The Provider is entitled not to carry out the Client's instructions and to terminate the contract with effect from the date of delivery of the notice to the Client if the Provider has serious reasons for doing so, namely:

a) The Client is in arrears with the payment of any due obligation and does not pay it even within the additionally set period of fourteen (14) calendar days from the date of delivery of the Provider's written request containing information about the delay in payment of the due obligation and the request to negotiate a remedy; for the duration of the Client's delay in payment of due payments, the Provider is entitled to suspend the fulfillment of obligations under the contract for the provision of services;

b) The client is bankrupt and/or enters liquidation (either voluntarily or involuntarily);

c) insolvency proceedings are being conducted against the Client;

d) The client has violated the provisions of the contract and/or these Terms and Conditions and will not remedy this violation even within an additional time limit, which will not be shorter than ten (10) days from the date of delivery of the written calls from the Provider containing full details of the violation and a request to negotiate a remedy.

13.2 The contracting parties are also entitled to terminate the contract without giving a reason with a six-month (6-month) notice period. The notice period begins on the first day of the month following the month in which the notice was delivered to the other contracting party.

13.3 On the day of termination of cooperation, the Provider will invoice the remuneration and costs to the Client, regardless of whether or not the matter has been resolved and closed. In addition, the Client is obliged to pay the costs of closing or handing over his matter and issuing the file or its copy up to the amount of CZK 10,000 (in words: ten thousand Czech crowns). The provider reserves the right to request a deposit in this context. As a rule, a transfer protocol will be drawn up on the transfer of the matter.

14. GOVERNING LAW AND DISPUTE RESOLUTION

14.1 These Terms and all contracts concluded on their basis are governed by Czech law.

14.2 All disputes arising from contracts concluded on the basis of these Terms and Conditions and not resolved by agreement will be decided with finality by the general courts.

15. FINAL PROVISIONS

15.1 The Provider reserves the right to unilaterally change these Terms and Conditions if they become invalid due to a violation of legal regulations or for other reasons, however, the change of the Terms and Conditions does not affect the rights and obligations arising during the period of validity of the previous version of the Terms and Conditions. The Provider informs the Client about the change thirty (30) days before it becomes effective. The Client is entitled within ten (10) days from the date of delivery of the notice of change to the Terms and Conditions to express his disagreement with the draft Terms and Conditions, indicating the provisions with which the Client does not agree, and to start negotiations with the Provider about an

exception. In the event that the Client does not express disagreement with the wording of the Terms and Conditions within the deadline according to the previous sentence, it is considered that he agrees with the change of the Terms and Conditions.

15.2 Any arrangements deviating from these Terms must be made in writing.

15.3 The invalidity of any provision does not affect the validity of the rest of these Terms.

15.4 The Client is not entitled to offset any of his claims against the Provider or postpone the fulfillment of his contractual obligations to the Provider, unless otherwise agreed. Any such offsetting or postponement of the fulfillment of obligations will be considered a delay by the Client in payment of remuneration and entitles the Provider to suspend all activities and apply the sanctions enshrined in the contract or these Terms and Conditions.

15.5 Without the prior written consent of the Provider, the Client is not entitled to transfer its obligations towards the Provider or assign its claims against the Provider to third parties.

Potvrzuji, že jsem se seznámil s Všeobecnými obchodními podmínkami společnosti FIKU s.r.o.

I confirm that I have read the General Terms and Conditions of FIKU s.r.o.