

Zmluva o poskytovaní poradenských služieb

Consultancy Services Agreement

uzatvorená v súlade s ustanoveniami zákona č. 513/1991 Zb. Obchodný zákonník, v znení neskorších predpisov (ďalej ako „Zmluva“) medzi:

concluded pursuant to the provisions of Act No. 513/1991 Coll. Commercial Code, as amended (hereinafter referred to as the "Agreement"), by and between:

spoločnosťou **Univerzita sv. Cyrila a Metoda v Trnave**
so sídlom Námestie Jozefa Herdu 2, 917 01 Trnava, Slovenská republika
IČO: 36078913
IČ DPH: SK 2021385861
zapísanou v Živnostenskom registri vedenom Okresným úradom Trnava, číslo živnostenského registra: 250-22936
(ďalej ako „Klient“) – na jednej strane

the company **Univerzita sv. Cyrila a Metoda v Trnave**
with its registered office at Námestie Jozefa Herdu 2, 917 01 Trnava, Slovak Republic
company ID No.: 36078913
VAT Number: SK 2021385861
registered in in the in the Trade Register led by the District Office Trnava, number of the trade register: 250-22936
(hereinafter referred to as the "Client") - on one side

a

and

spoločnosťou **Accace k. s.**
so sídlom Mlynské nivy 16, 821 09 Bratislava - mestská časť Ružinov, Slovenská republika
IČO: 35 839 350
IČ DPH: SK2020287588
zapísanou v Obchodnom registri Okresného súdu Bratislava I, Oddiel: Sr, Vložka č.: 510/B
IBAN: SK39 1100 0000 0026 2484 5895
(ďalej ako „Poradca“) – na druhej strane
(ďalej spoločne označovaní ako „Zmluvné Strany“ a osobitne ako „Zmluvná Strana“)

the company **Accace k. s.**
with its registered office at Mlynské nivy 16, 821 09 Bratislava - Ružinov, Slovak Republic
company ID No.: 35 839 350
VAT Number: SK2020287588
registered in the Commercial Register at the District Court Bratislava I, Section: Sr, Insert No.: 510/B
IBAN: SK39 1100 0000 0026 2484 5895
(hereinafter referred to as the "Consultant") - on the other side
(hereinafter referred to collectively as the "Parties" and individually as the "Party")

I Predmet Zmluvy

I Subject-matter of Agreement

- 01 Predmetom tejto Zmluvy je záväzok Poradcu zabezpečiť pre Klienta poradenské služby v rozsahu uvedenom v tejto Zmluve a/alebo na základe dohody Zmluvných Strán (ďalej ako „Služby“), a záväzok Klienta zaplatiť Poradcovi za Služby dohodnutú odmenu a nahradiť Poradcu náklady, účelne vynaložené na poskytnutie Služieb.
- 02 Poradca sa zaväzuje poskytovať Služby Klientovi v súlade s právnymi predpismi platnými na území Slovenskej republiky.

- 01 The subject-matter of the Agreement is the Consultant's commitment to provide the Client with the consultancy services in the extent as stated herein and/or agreed between the Parties (hereinafter referred to as the "Services"), and the Client's commitment to pay an agreed remuneration to the Consultant for the Services rendered and cover the costs reasonably incurred in connection with provision of Services.
- 02 The Consultant undertakes to provide the Client with the Services in accordance with the applicable laws of the Slovak Republic.

II Rozsah Služieb a odmena Poradcu

II Scope of Services and Consultant's Remuneration

- 01 Zmluvné Strany sa dohodli na daňových službách v rozsahu a za odmenu nasledovne:

- 01 The Parties have agreed on the tax services in the extent and for remuneration as follows:

Služby /
Services

Odmena /
Remuneration

Vypracovanie analýzy správneho postupu zdaňovania príjmu vopred určeného jedného (1) zamestnanca Klienta, pričom uvedený zamestnanec vykonáva zároveň zárobkovú činnosť v Nemecku, Českej republike prípadne aj iných krajinách, a to z pohľadu dane z príjmov, odvodov na sociálne a zdravotné

120,- EUR
hodinová sadzba / hourly rate

poistenie, v kontexte platných právnych predpisov, platných medzinárodných zmlúv a platných predpisov Európskej Únie v oblasti daní a odvodov /

Preparation of an analysis of the correct procedure in connection with income taxation of a designated one (1) employee of the Client, while said employee performs gainful activities in Germany, the Czech Republic or also other countries, from the point of view of income tax, social and health insurance contributions, in the context of valid legislation, applicable international treaties and applicable European Union rules in the field of taxes and levies

Maximálna odmena je vo výške /
Maximum remuneration shall be in
the amount of
6 000,- EUR

Poskytnutie poradenstva a usmernenia postupu pri oprave dane a odvodov z predchádzajúcich období v Slovenskej republike a Nemecku, vrátane poskytnutia administratívnej podpory v súvislosti s výmenou informácií a dokladov s nemeckým poradcom, v rozsahu týkajúcom sa jedného (1) určeného zamestnanca Klienta /

Provision of consultancy and guidance on the procedure for correcting taxes and levies obligations from previous periods in the Slovak Republic and Germany, including the provision of administrative support in connection with the exchange of information and documents with a German adviser, to the extent of one (1) designated employee of the Client

Poskytnutie poradenstva a usmernenie postupu pri priebežnom plnení daňových a odvodových povinností, vrátane prepočtu pomeru mzdy na zdanenie v Slovenskej republike a Nemecku týkajúcom sa jedného (1) určeného zamestnanca Klienta a Klienta ako zamestnávateľa v Slovenskej republike a Nemecku, maximálne v rozsahu 3 hodín mesačne /

120,- EUR

Providing of consultancy and guidance on the ongoing fulfillment of tax and levy obligations, including the recalculation of the ratio of payroll for taxation in the Slovak Republic and Germany concerning one (1) designated employee of the Client and the Client as an employer in the Slovak Republic and Germany, maximum 3 hours per month

hodinová sadzba / hourly rate

Ďalšie daňové a odvodové poradenstvo k zamestnávaniu s cezhraničným prvkom maximálne v rozsahu do 30 hodín ročne /

120,- EUR

Additional tax and contribution consultancy for employment with a cross-border element up to a maximum of 30 hours per year

hodinová sadzba / hourly rate

Ďalšie daňové poradenstvo na základe požiadavky Klienta /

hodinové sadzby podľa Cenníka /

Additional tax consultancy upon the Client's request

hourly rates according to the Pricelist

Vyššie uvedené služby a ceny nezahŕňajú poradenstvo a súčinnosť nemeckého daňového poradcu. V SRN požadované služby v spoločnej koordinácii zabezpečí daňový poradca: NHS GmbH Wirtschaftsprüfungsgesellschaft; pričom Klient uzavrie samostatnú zmluvu s ním (zmluva a plná moc sú prílohou k tejto zmluve).

Abovementioned services and fees do not include consultancy and cooperation of German tax adviser. In Germany required services shall be conducted in cooperation with German tax adviser: NHS GmbH Wirtschaftsprüfungsgesellschaft; whereby the Client shall conclude separate agreement with them (engagement letter and power of attorney are annexed to this Agreement)

Všetky odmeny sú uvádzané bez DPH / All mentioned remunerations are VAT excluded.

- | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>02 Ak Poradca spracováva pre Klienta daňové priznanie na daň z príjmov iba na základe účtovných výkazov, t.j. na základe súvahy, výkazu ziskov a strát a zostavy majetku, Poradca nezodpovedá za žiadnu škodu spôsobenú v dôsledku chýb pri príprave týchto výkazov. Zodpovednosť za správnosť týchto podkladov nesie Klient.</p> | <p>02 If the Consultant prepares the Client's tax return for the income tax only on the basis of the accounting statements from the Client, i.e. the balance sheet, income statement and assets report, the Consultant shall not be held liable for any damage caused as a consequence of inaccuracies in preparation of such statements. In this case the Client shall be held liable for accuracy of these statements.</p> |
| <p>03 Poradca zodpovedá za poskytovanie Služieb v súlade s právnymi predpismi platnými na území Slovenskej republiky. V prípade, ak má Klient záujem na poskytovaní Služieb na základe jeho interných smerníc, kolektívnych zmlúv a iných obdobných dokumentov, ktoré upravujú poskytovanie Služieb odlišným spôsobom, avšak v súlade s platnou a účinnou právnou úpravou na území Slovenskej republiky, je povinný tieto dokumenty doručiť Poradcovi a v prípade ich zmeny je Poradcovi povinný bezodkladne doručiť aj aktuálne znenie týchto dokumentov. Poradca sa s danými dokumentmi oboznámi za vopred dohodnutú osobitnú odmenu a</p> | <p>03 The Consultant is liable for provision of the Services in compliance with the acts applicable in the territory of the Slovak Republic. In case that the Client is interested in providing Services on the base of its internal directives, collective bargaining agreement or any other congenerous documents which govern the provision of the Services in other way but still in accordance with valid and effective legal regulation in the Slovak Republic, the Client is obliged to provide the Consultant with these documents and in case of their change to provide the Consultant with their actual wording. The Consultant shall acquaint with the provided documents for remuneration</p> |

následne upraví spôsob poskytovania Služieb podľa nich.

- 04 Poradca nie je zodpovedný za obsah dokumentov uvedených v predchádzajúcom odseku, ktoré mu boli dodané Klientom, okrem prípadov, kedy predmetné dokumenty na základe požiadaviek Klienta a za vopred odsúhlasenú odmenu Poradca vypracoval.
- 05 Poradca na základe požiadaviek Klienta a za vopred dohodnutú odmenu pripraví pravidelný report o legislatívnych zmenách zákonov, ktorých zoznam bude určený na základe dohody Zmluvných Strán.
- 06 Služby nad rámec vyššie uvedeného a iné poradenské služby poskytne Poradca Klientovi na požiadanie za odmenu podľa Cenníka Poradcu, ktorý tvorí neoddeliteľnú prílohu tejto Zmluvy.

III Komunikácia Zmluvných Strán

- 01 Kontaktnou osobou pre Poradcu zo strany Klienta pri plnení povinností z tejto Zmluvy je: [Ing. Beáta Majerníková], e-mail: [beata.majernikova@ucm.sk].
- 02 Kontaktnou osobou pre Klienta zo strany Poradcu pri plnení povinností z tejto Zmluvy je: Radislav Bibel, e-mail: radislav.bibel@accace.com.
- 03 Pre komunikáciu Zmluvných Strán v súvislosti s touto Zmluvou alebo akýmkoľvek konaním na základe tejto Zmluvy, sú rozhodujúce tieto kontaktné údaje:

Kontaktné údaje Klienta / Client's Correspondence Contact:

Univerzita sv. Cyrila a Metoda v Trnave

Adresa / Address: Námestie Jozefa Herdu 2, 917 01 Trnava, Slovenská republika / Slovak Republic

Kontaktné údaje Poradcu / Consultant's Correspondence Contact:

Accace k. s.

Adresa / Address: Twin City C, Mlynské nivy 16, 821 09 Bratislava, Slovenská republika / Slovak Republic

- 04 Zmluvné Strany sa zaväzujú, že sa navzájom oboznámia o akejkolvek zmene kontaktných údajov uvedených v tomto článku. V opačnom prípade sa bude akákoľvek korešpondencia považovať za doručenú, ak bude zaslaná na adresu alebo e-mail uvedené v tejto Zmluve, aj napriek tomu, že tieto boli zmenené.
- 05 Osobné údaje poskytnuté Klientom za účelom komunikácie Zmluvných Strán, budú zo strany Poradcu spracovávané v súlade so zákonom č. 18/2018 Z. z. o ochrane osobných údajov a o zmene a doplnení niektorých zákonov. Všetky informácie týkajúce sa spracúvania osobných údajov Poradcom sú uvedené na stránke <https://accace.sk/gdpr-prehlasenie/>. Klient sa týmto zaväzuje informovať o tejto skutočnosti osoby uvedené vyššie alebo oznámené neskôr na účely komunikácie.
- 06 Zmluvné Strany sa dohodli, že faktúry za Služby budú vystavované výlučne v elektronickej podobe a Klientovi zasielané prostredníctvom e-mailu.
- 07 Zmluvné Strany sa dohodli, že komunikácia ohľadom poskytovania Služieb bude prebiehať výlučne prostredníctvom kontaktných osôb uvedených v komunikačnej matici na portáli TULIP pre príslušný typ

agreed in advance and thereafter modifies provision of the Services in accordance to them.

- 04 The Consultant is not liable for the content of the documents mentioned in the previous section, which have been provided to the Consultant by the Client, besides the documents which have been prepared by the Consultant on the base of the Client's request for remuneration agreed in advance.
- 05 Based upon the requirements of the Client and for remuneration agreed in advance the Consultant shall prepare the regular reporting of legislation changes of acts listed in the agreement of Parties.
- 06 The Services provided beyond the abovementioned scope and other consultancy services shall be provided by the Consultant upon Client's request for the remuneration according to the Consultant's Pricelist, which is an inseparable appendix of the Agreement.

III Communication of the Parties

- 01 The Client's contact person for the Consultant at performing the duties under this Agreement is: [Ing. Beáta Majerníková], e-mail: [[beata.majernikova@ucm.sk].
- 02 The Consultant's contact person for the Client at performing the duties under this Agreement is: **Radislav Bibel**, e-mail: radislav.bibel@accace.com.
- 03 For communication between the Parties in connection with this Agreement or with any procedure under this Agreement, the contacts as stated herein are decisive:

- 04 The Parties shall notify the other Party of any change of the correspondence contact stated in this Chapter. In absence of such notification, any correspondence shall be deemed as delivered, if sent to the address or mail as stated herein, even though there were any changes thereof.
- 05 The personal data provided by the Client for the purpose of communication of the Parties, shall be processed by the Consultant in compliance with the act No. 18/2018 Coll. on personal data protection and on changes and amendments of other acts. All information about the personal data processing by Consultant is stated on the website <https://accace.com/gdpr-statement/>. The Client hereby undertakes to inform about this fact the persons stated above or announced later for the communication purposes.
- 06 The Parties have hereby agreed that the invoices for Services will be issued exclusively electronically and sent to the Client through e-mail.
- 07 The Parties have hereby agreed that communication concerning provision of the Services shall be realized only through contact persons stated in communication matrix in the portal TULIP for the specific type service or area. If

služby alebo oblasť. Pokiaľ Klient nevyužíva v rámci Služieb portál TULIP, Poradca mu vytvorí za účelom komunikačnej matice konto a zašle prihlasovacie údaje. Zároveň sa Klient zaväzuje kontaktné osoby v komunikačnej matici aktualizovať tak, aby bola zabezpečená riadna a včasná komunikácia medzi Poradcom a Klientom.

the Client does not use portal TULIP in connection with Services, for the purpose of access to the communication matrix, Consultant shall create for the Client an account and send sign-in data. Moreover, the Client undertakes to update all contact persons stated in the communication matrix in order to secure that the communication between Consultant and the Client will be realized duly and on time.

IV Doba trvania Zmluvy

- 01 Zmluva sa uzatvára na dobu neurčitú.

IV Term of the Agreement

- 01 This Agreement is concluded for indefinite period of time.

V Prílohy

- 01 Nasledujúce prílohy tvoria nedeliteľnú súčasť Zmluvy:

- a) Cenník
- b) Všeobecné obchodné podmienky
- c) Zmluva s nemeckým poradcom
- d) Plná moc pre nemeckého poradcu.

V Appendixes

- 01 The following appendixes are considered as integral parts of the Agreement:

- a) Pricelist
- b) General Commercial Terms
- c) Engagement letter with German adviser
- d) Power of Attorney for German adviser.

VI Záverečné ustanovenia

- 01 Táto Zmluva sa stáva platnou a účinnou jej podpisom oboma Zmluvnými Stranami.
- 02 Akékoľvek zmeny alebo doplnenia tejto Zmluvy a Všeobecných obchodných podmienok je možné uskutočniť výlučne na základe písomného a očíslovaného dodatku podpísaného obidvoma Zmluvnými Stranami.
- 03 Akékoľvek spory, ktoré vzniknú v súvislosti so Všeobecnými obchodnými podmienkami alebo vyplývajú z tejto Zmluvy budú Zmluvné Strany riešiť priateľsky alebo mediáciou v súlade s platnou legislatívou. Ak sa aj napriek všetkej snahe nedosiahne v primeranom čase dohoda o urovnaní sporu, spor bude predložený na rozhodnutie príslušnému slovenskému súdu.
- 04 Táto Zmluva sa riadi príslušnými právnymi predpismi platnými na území Slovenskej republiky, najmä ustanoveniami zákona č. 513/1991 Zb. Obchodný zákonník, v znení neskorších predpisov, s vylúčením kolizných noriem.
- 05 Táto Zmluva vrátane jej Príloh a Všeobecných obchodných podmienok bola vyhotovená v anglickom a slovenskom jazyku. V prípade nezrovnalosti medzi týmito jazykovými verziami je rozhodujúce slovenské znenie.
- 06 Zmluvné Strany vyhlasujú, že si Zmluvu vrátane jej Príloh a Všeobecných obchodných podmienok pozorne prečítali; ich obsahu porozumeli, Zmluva a Všeobecné obchodné podmienky sú prejavom ich skutočnej a slobodnej vôle, a na dôkaz súhlasu s nimi pripájajú obe Zmluvné Strany svoje podpisy.

VI Final Provisions

- 01 This Agreement shall become valid and effective upon the signatures of both Parties.
- 02 Any modifications or amendments to this Agreement and General Commercial Terms may be made solely in the form of a written and numbered amendment to be signed by both Parties.
- 03 Any and all disputes arising in connection with the General Commercial Terms or from the Agreement shall be solved amicably or through mediation, as derived from local legislation. Should any amicable settlement not be reached in a reasonable time despite best efforts, the dispute shall be settled in front of the relevant Slovakian court.
- 04 The Agreement is governed by the relevant legal regulations applicable in the territory of Slovak Republic particularly by the provisions of Act No. 513/1991 Coll. Commercial Code, as amended, excluding the rules on conflict of laws.
- 05 The Agreement including its Appendixes and General Commercial Terms has been drafted in the English and Slovak languages. In case of any discrepancy between the two-language versions, the Slovak version shall prevail.
- 06 The Parties hereby declare that they have carefully read the Agreement including its Appendixes and General Commercial Terms; they understand the content, the Agreement and the General commercial terms represent their free act and deed, and in witness thereof the Parties attach their signatures.

Za Klienta / On behalf of the Client:

V / InĽ.R.V.S.V.A....., dňa / on21.2.2022.....

Za Poradcu / On behalf of the Consultant:

V / InBratislava....., dňa / on25.3.2022.....

prof. Ing. Roman Boča
štatutárny orgán / Statutory body
Univerzita sv. Cyríla a Metoda v Trnave
Personálno-právne oddelenie
Nám. J. Herdu 2, 917 01 Trnava
-1-

.....
Accace k. s.
Ing. Peter Pašek
konateľ komplementára / Executive Director of general partner

Podmienky cenníka

Terms and conditions of the pricelist

1. Uvedený cenník a podmienky jeho použitia sú platné s účinnosťou od 1. januára 2012.
 2. Pokiaľ si Poradca a Klient nedohodli pevnú výšku odmeny v Zmluve, odmena Poradcu sa vypočíta ako násobok hodín strávených jednotlivými pracovníkmi Poradcu na poskytovaní Služieb pre Klienta a hodinovej sadzby platnej pre príslušné pozície pracovníkov. Táto cena zahŕňa bežné poplatky spojené s poskytovaním Služby.
 3. Základnou časovou fakturačnou jednotkou je každá začatá pol hodina, čím sa rozumie každých začatých 30 minút práce príslušného zamestnanca Poradcu.
 4. Ak Klient požiada Poradcu o prácu nadčas (práca počas víkendov alebo počas štátnych sviatkov), k odmenám dohodnutým v Zmluve bude účtovaná 50% prírážka.
 5. V prípade potreby cestovania do priestorov Klienta mimo obce, kde má Poradca sídlo, čas strávený cestovaním sa účtuje hodinovou sadzbou zamestnanca, ktorého pracovná pozícia je o 2 pozície nižšia ako je pracovná pozícia zamestnanca Poradcu, ktorý cestuje.
 6. Pokiaľ sa Poradca s Klientom nedohodne inak, odmena Poradcu nezahŕňa nasledovné náklady:
 - Správne, súdne, notárske poplatky
 - Poplatky za znalecké posudky
 - Poplatky za preklady a tlmočenie
 - Cestovné náhrady (doprava, ubytovanie, strava, vreckové) za uskutočnené pracovné cesty súvisiace s poskytovaním Služieb Klientovi.
 - Poplatky za archiváciu dokumentov Klienta starších viac ako jeden (1) rok. Za každú archivovanú zložku sa účtuje poplatok vo výške 10,- EUR (prípadne ekvivalent v cudzej mene) za rok alebo príslušnú časť roka.
 - Ďalšie náklady, ktoré vzniknú Poradcovi v súvislosti s poskytovaním Služieb Klientovi.
 7. Všetky výdavky uvedené v bode 6. budú Klientovi fakturované v plnej výške spolu s prírážkou Poradcu vo výške 10%.
 8. Odmena Poradcu ako aj všetky ostatné platby budú Klientovi fakturované mesačne. V prípade, že akákoľvek časť odmeny alebo účelne vynaložených nákladov bude sporná, nie je tým dotknutá povinnosť Klienta uhradiť zostávajúcu nespornú časť odmeny, resp. účelne vynaložených nákladov.
 9. Ceny uvedené v cenníku nezahŕňajú DPH.
1. The stated pricelist and its terms and conditions shall be applicable and effective as of the January 1st 2012.
 2. In case no agreed fixed fee is in place between the Consultant and the Client, the remuneration is calculated based on the number of hours spent by the Consultant's employee(s) on a given assignment and the hourly rate of each particular position of the employee shall apply. The fee schedule state above includes general services costs.
 3. The basic invoicing unit on hourly rate basis is each started half an hour (0.5 hour), i.e. each thirty minutes worked by a specific employee of the Consultant.
 4. If the Consultant is asked by the Client to work overtime (weekends or bank holidays), a surcharge of 50% shall apply to the relevant chargeable remunerations agreed in the Agreement.
 5. In case of required travel to Client's premises outside the municipality where the Consultant's office is located, the spent travel time is charged at a discounted applicable hourly rate which is 2 levels below the position of the employee undertaking the travel.
 6. Unless otherwise agreed, the remuneration of the Consultant excludes the following:
 - Administrative, legal, notary & state fees
 - Fees for Expert's reports and opinions
 - Translations and interpretations fees
 - All travel expenses (Transportation, accommodation, meals and allowance) occurred in connection with the Services provided to the Client.
 - Archiving costs for documents older than one (1) year. A yearly fee of EUR 10 or its local currency equivalent will be charged for each folder for an entire year or part of an entire year.
 - Other incurred external expenses that the Consultant has to pay in connection with a particular service rendered to the Client.
 7. The expenses listed in the sec. 6 will be recharged to the Client in full amount with additional fee of 10 %.
 8. The remuneration and additional costs are invoiced monthly to the Client. In case a portion of the remuneration or expenses are disputed, the Client is obliged to pay the undisputed amount of the invoice.
 9. All mentioned fees and expenses are stated excluding applicable VAT.

**Cenník služieb Accace k. s. pre Slovensko /
Pricelist of Accace k. s. services in Slovak Republic****Účtovné služby / Accounting services**

Pozícia / Position	EUR
Assistant, Junior accountant /	30.00
Accountant	45.00
Senior accountant	60.00
Supervisor/accounting consultant	90.00
Manager	150.00

Poradenské služby (daňové a korporátne) / Advisory services (Tax and Corporate)

Pozícia / Position	EUR
Junior consultant	50.00
Consultant	90.00
Senior consultant	150.00
Manager	180.00
Senior manager	220.00

Mzdové služby / Payroll services

Pozícia / Position	EUR
Assistant	30.00
Payroll accountant (Clerk)	45.00
Payroll Consultant (Supervisor)	70.00
Manager	130.00

IT služby a riešenia / IT SOLUTION SERVICES

Pozícia / Position	EUR
Administration	30.00
Junior programmer/system specialist/consultant	45.00
Senior programmer/system specialist/consultant	75.00
Project manager/team leader	125.00
Manager	180.00

VŠEOBECNÉ OBCHODNÉ PODMIENKY

GENERAL COMMERCIAL TERMS

I Definície

Nasledovné pojmy a výrazy používané v týchto Všeobecných obchodných podmienkach (ďalej ako „VOP“) majú nasledovný význam:

- **Poradca** – spoločnosť **Accace k. s.** ako je definovaná v Zmluve (ďalej aj ako „Zmluvná Strana“).
- **Klient** – fyzická alebo právnická osoba, ktorá je príjemcom Zmluvy a ktorej Poradca poskytuje Služby ako je uvedené v Zmluve (ďalej ako „Zmluvná Strana“).
- **Služby** – akákoľvek a všetky služby, ktoré bude Poradca poskytovať v rozsahu uvedenom v Zmluve a v jej príslušných Prílohách a/alebo na základe písomnej alebo e-mailovej komunikácie Zmluvných Strán.
- **Zmluva** – predstavuje Zmluvu uzatvorenú medzi Poradcom a Klientom.
- **Odmena / Prehľad odmien** - cena za Služby odsúhlasená Zmluvnými Stranami a uvedená v Zmluve.
- **Spriaznené osoby** – akékoľvek spoločnosti priamo alebo nepriamo prepojené s Poradcom.
- **Cenník** - sadzby Poradcu stanovené v Zmluve alebo v jej Prílohách.
- **Zástupcovia** – fyzické osoby alebo právnické osoby, ktoré poverili Poradca konať vo svojom mene, alebo ktoré považuje za svojich zamestnancov. Pre vylúčenie pochybností, Zástupcami sa nerozumejú subdodávateľa.

II Všeobecné ustanovenia

- 01 Tieto VOP budú platiť pre všetky Zmluvy uzatvorené medzi Zmluvnými Stranami.
- 02 V prípade rozporu medzi VOP a Zmluvou, majú prednosť ustanovenia uvedené v Zmluve.
- 03 Pri poskytovaní Služieb sa Poradca bude spoliehať na riadnu a včasnú súčinnosť zo strany Klienta. Klient sa zaväzuje poskytnúť Poradcovi akékoľvek a všetky potrebné a požadované informácie, na základe ktorých bude Poradca schopný poskytnúť Služby, a to podľa navrhnutého časového rozvrhu a smerníc ako je špecifikované v Prílohe k tejto Zmluve. V prípade, ak Klient neposkytne informácie a dokumenty podľa dohodnutého časového rozvrhu, Poradcovi sa automaticky predlžuje lehota na poskytnutie Služieb najmenej o tento čas omeškania a Poradca v týchto prípadoch nenesie žiadnu zodpovednosť.
- 04 V prípade, ak Poradca zistí, že informácie, ktoré mu poskytol Klient, sú nesprávne, neúplné alebo inak nevyhovujúce, požiadá Klienta o poskytnutie doplňujúcich informácií. Ak Klient neposkytne Poradcovi ani dodatočné informácie, Poradca je oprávnený odstúpiť od poskytovania Služieb a informovať Klienta o dôvodoch tohto odstúpenia. Ustanovenia o odstúpení od Zmluvy uvedené v časti Ukončenie Zmluvy, sa budú aplikovať na tento prípad. Poradca je rovnako oprávnený

I Definitions

The meanings of the following words and phrases which are widely used in these General Commercial Terms (hereinafter referred to as “GCT”) shall be understood as follows:

- **Consultant (or we)** – company **Accace k. s.** as identified in the Agreement (hereinafter referred to also as the “Party”).
- **Client** – any natural or legal entity as addressee of the Agreement and to which the Consultant provides Services as stated in the Agreement (hereinafter referred to also as the “Party”).
- **Services** – any and all of activities to be performed by the Consultant as specified in the Agreement and identified in related Appendices and/or upon Parties written or e-mail communication.
- **Agreement** – refers to the Agreement concluded by and between the Consultant and the Client.
- **Remuneration / Remuneration schedule** – the price for the Services, as agreed by the Parties and stated in the Agreement.
- **Affiliates** – any Company directly or indirectly connected with the Consultant
- **Pricelist** – hourly rates stipulated in the Agreement or in its Appendix.
- **Agents** - individuals or legal entities whom we authorize to act on our behalf or whom we treat as our employee. For clarity purposes, Agents shall not mean subcontractors.

II General provisions

- 01 These GCT shall apply to all Agreements concluded by and between the Parties.
- 02 In case of discrepancy between the GCT and the Agreement, the provisions stated in the Agreement shall prevail.
- 03 The Consultant will rely on full and timely support of the Client during the provision of Services. The Client will provide the Consultant in a timely manner with any and all necessary and required information enabling the Consultant to perform the Services, according to the proposed timetable and set of guidelines detailed as Appendix to the Agreement. If the Client is delayed in providing information or documents by the dates set out in the agreed timetable, at least a similar delay may arise automatically on the performance of Services for which the Consultant shall incur no liability or responsibility.
- 04 If the Consultant becomes aware that information supplied by the Client is incorrect, incomplete, or otherwise unsatisfactory, it will request the Client to provide additional information. If the latter fails to provide additional information, the Consultant shall be entitled to withdraw himself from the Agreement, informing the Client of the reasons for such withdrawal. The provision regulating withdrawal from the Agreement stated within the Termination section shall apply. Also, the Consultant

fakturovať Klientovi príslušnú časť odmeny za čas strávený poskytovaním Služieb.

- 05 Akákoľvek ďalšia odmena – nezahrnutá v dohodnutých odmenách – bude vypočítaná ako násobok hodinovej sadzby príslušného zamestnanca Poradcu (ako je bližšie špecifikované v Cenníku) a času stráveného týmto zamestnancom na poskytovaní požadovaných Služieb. V prípade, ak sa na poskytovaní Služieb Klientovi podieľa zamestnanec akejkoľvek pobočky Poradcu v inej krajine, odmena Poradcu sa vypočíta podľa hodinových sadzieb uvedených v Cenníku platného pre príslušnú krajinu.
- 06 Poradca je každý rok oprávnený zvýšiť odmenu ako aj hodinové sadzby o medziročnú mieru inflácie zverejnenú Štatistickým úradom Slovenskej republiky.

III Odmena Poradcu a platobné podmienky

- 01 Odmena za Služby sa vypočíta spôsobom uvedeným v Zmluve a môže závisieť od počtu hodín strávených pri poskytnutí Služieb, od počtu spracovaných dokumentov, od počtu účtovných zápisov do účtovného denníka a od počtu zamestnancov, ktorí sú zahrnutí do procesu poskytovania Služieb Klientovi. Ak sa zistí, že skutočný počet hodín / dokumentov / účtovných zápisov / zamestnancov je vyšší ako predpokladaný počet, Poradca je oprávnený vyfakturovať Klientovi dodatočnú odmenu v súlade so Zmluvou.
- 02 V prípade, (i.) ak počet dokumentov/účtovných zápisov do účtovného denníka definovaných v prvej tabuľke v článku II. Rozsah Služieb a Odmena Poradcu v Zmluve, a/alebo (ii.) ak čas zamestnancov Poradcu strávený na poskytovaní Služieb vynásobený hodinovou sadzbou príslušného zamestnanca Poradcu podľa aktuálneho Cenníka, prevyší dohodnutú odmenu o viac ako 10%, Poradca je oprávnený vyzvať Klienta na uzatvorenie dodatku k Zmluve. Zmluvné Strany sa zaväzujú uzatvoriť takýto nový dodatok do 30 (tridsiatich) kalendárnych dní od vyzvania Poradcom. Od prvého dňa v mesiaci, v ktorom došlo k niektorému z uvedených prípadov, je Klient povinný platiť novú odmenu. V prípade, že Zmluvné Strany neuzatvoria dodatok k Zmluve v tejto lehote 30 (tridsiatich) kalendárnych dní od vyzvania Poradcom, ktorákoľvek Zmluvná Strana bude oprávnená od Zmluvy okamžite odstúpiť. Odstúpenie od Zmluvy nadobudne účinnosť dňom doručenia písomného oznámenia o odstúpení príslušnej Zmluvnej Strane.
- 03 Okrem dohodnutej odmeny má Poradca nárok na náhradu nákladov, (ako napríklad správne a súdne poplatky, poplatky za preklady a tlmočenie ako aj poplatky za znalecké posudky, cestovné náhrady (doprava, ubytovanie, strava, vreckové), ktoré môžu vzniknúť v súvislosti s poskytovaním Služieb Klientovi.
- 04 Všetky mesačné paušálne odmeny podľa Zmluvy budú fakturované k prvému pracovnému dňu mesiaca, za ktorý bude Poradca poskytovať Klientovi Služby na základe Zmluvy.
- 05 Lehota splatnosti faktúr je tridsať (30) kalendárnych dní odo dňa ich vystavenia. Akékoľvek námietky týkajúce sa faktúry musí Klient zaslať Poradcovi písomne v lehote pätnástich (15) kalendárnych dní po doručení faktúry. Po

will be entitled to charge the fee commensurate to the time spent.

- 05 Any other remuneration – outside the agreed fee schedule – shall be calculated as a multiple of hourly rate of the respective Consultant's employee (as detailed in the Pricelist) and the time spent by the employee on the required Services. In case an employee of a Consultant's branch in any other country participates in providing the Client with Services, the Consultant's remuneration shall be calculated taking into account the hourly rates according to the Pricelist applicable in the respective country.
- 06 The Consultant is entitled to increase, every year, the remuneration as well as the hourly rates by the annual inflation rate published by the National Statistics Institute of Slovak Republic.

III Consultant's remuneration and payments of invoices

- 01 The remuneration for Services shall be calculated as described in the Agreement and may depend on the number of hours spent on provision of Services, number of documents processed, number of accounting records into the journal and on the number of employees involved in providing Services to the Client. If the actual number of hours/documents/accounting records/employees proves to be higher than the expected number, the Consultant shall be entitled to charge an additional amount in accordance with the Agreement.
- 02 If (i.) the number of documents/accounting records in the journal exceeds the number of documents/accounting records defined in the chapter Scope of Services and Consultant's Remuneration of the Agreement, and/or (ii.) the time of the Consultant's employees spent on providing the Services multiplied by the applicable hourly rate of the respective employee according to the current Pricelist, exceeds the remuneration agreed by more than 10 %, the Consultant is entitled to invite the Client to conclude an amendment to the Agreement. The Parties undertake to conclude such new amendment within 30 (thirty) calendar days following the Consultant's notice. From the first day of the month in which the abovementioned event occurred, the Client shall be obliged to pay the new remuneration. In case the Parties will not execute the amendment to the Agreement within the 30 (thirty) calendar days following the Consultant's notice, either Party shall be entitled to terminate the Agreement with immediate effect. Such termination shall be effective on the day of the delivery of the termination notice to the respective Party.
- 03 In addition to the agreed remuneration, the Consultant shall be entitled to reimbursement of any costs, such as administrative and court fees, translation and expert fees, travel and accommodation costs, etc., which may be incurred in connection with providing the Client with Services.
- 04 All monthly flat fees under the Agreement shall be invoiced as of the first business day of the month during which the Consultant will provide the Services to the Client under the Agreement.
- 05 The due date of invoices is thirty (30) calendar days following the date of issue. Any objections related to the invoice must be communicated in written form to the Consultant within fifteen (15) calendar days following the

uplynutí tejto lehoty sa faktúra považuje za nespornú a Klientom akceptovanú a akékoľvek námietky zaslané Poradcomi po tejto lehote nebudú považované za oprávnené. Okrem toho, ak Klient v tejto lehote neuplatní voči faktúre žiadne námietky, bude sa to považovať za konečný súhlas Klienta s poskytnutými Službami a vystavenou faktúrou.

- 06 V prípade omeškania sa s úhradou faktúry je Poradca oprávnený požadovať úroky z omeškania vo výške 0,1% z dlžnej sumy za každý aj začatý deň omeškania. Rovnako Klient bude znášať akékoľvek náklady, ktoré môžu vzniknúť pri vymáhaní dlžnej sumy (napr. výdavky Poradcu, výdavky agentúry vymáhajúcej dlh, súdne a exekučné poplatky a pod.).
- 07 Poradca je oprávnený odstúpiť od Zmluvy, ak sa Klient omešká s úhradou akejkoľvek vystavenej faktúry o viac ako tridsať (30) kalendárnych dní po lehote jej splatnosti. Poradca nebude znášať žiadnu zodpovednosť za škodu, ktorá by mohla Klientovi vzniknúť v prípade ukončenia Zmluvy z dôvodu neuhrádzania faktúr. Odstúpenie nadobudne účinnosť dňom doručenia písomného oznámenia o odstúpení Klientovi.
- 08 Ak Klient uhrádza odmenu Poradcu na základe cezhraničného prevodu finančných prostriedkov, je povinný znášať náklady za cezhraničný prevod. Avšak, ak aj napriek tomu Klient v prevodnom príkaze určí, že bankové poplatky znáša Poradca, zvyšuje sa týmto dlžná čiastka Klienta o výšku poplatkov za cezhraničný prevod.
- 09 Faktúra vystavená Poradcom sa považuje za uhradenú v deň pripísania peňažných prostriedkov na bankový účet Poradcu.
- 10 Všetky ceny uvedené v Zmluve sú uvedené bez DPH.
- 11 Ak Klient požaduje, aby Poradca vypracoval osobitné reporty za stanovené obdobie k určitému dátumu, zaväzuje sa doručiť Poradcomi všetku dokumentáciu a poskytnúť informácie nevyhnutné na vypracovanie reportu, a to najneskôr päť (5) pracovných dní pred termínom plnenia, ak sa Zmluvné Strany nedohodnú na inej dobe. V prípade, ak Klient nedoručí Poradcomi všetku potrebnú dokumentáciu a informácie podľa predchádzajúcej vety, Poradca sa nedostane do omeškania s prípravou reportu a termín na prípravu reportu sa predĺži o dobu omeškania Klienta s poskytnutím informácií a dokumentov Poradcomi. Avšak, ak Poradca vypracuje report načas v dohodnutom termíne, a to aj napriek tomu, že sa Klient omešká s poskytnutím dokumentov a informácií, Poradca je oprávnený vyfakturovať dodatočnú odmenu, najmenej vo výške 15% z dohodnutého mesačného paušálu, pričom z iniciatívy Poradcu, sa môžu Zmluvné Strany dohodnúť na vyššej dodatočnej odmene v závislosti od seniority zamestnancov, ktorí sa podieľali na vypracovaní reportu.
- 06 In case of delay with payment of the invoice, the Consultant shall be entitled to apply default interest in amount of 0.1% from the outstanding amount per each day of delay. Moreover, the Client shall bear any costs that might be incurred in the course of debt recovery (e.g. the Consultant's expenses, expenses of the agency recovering the debt, court and bailiff's fees and any other).
- 07 The Consultant is entitled to withdraw the Agreement, if the Client fails to pay any of the issued invoices for more than thirty (30) calendar days after their due date. Moreover, the Consultant shall not bear any liability for damage caused to the Client in case of termination of the Agreement due to failure to pay the invoices. Such termination shall become effective on the day of the delivery of the termination notification to the Client.
- 08 If the Client pays the Consultant's remuneration by a cross-border remittance of funds, the Client shall also bear the costs of the cross-border transfer. However, if the Client determines in the payment order that the bank charges shall be borne by the Consultant, the Client's outstanding amount shall be increased by the charges for the cross-border transfer.
- 09 The invoice issued by the Consultant shall be considered as paid on the date of crediting the funds to the Consultant's bank account.
- 10 The fees agreed in the extent of this Agreement do not include VAT.
- 11 If the Client requires the Consultant to prepare special reports for a defined period on a specific date, the Client shall deliver to the Consultant all documentation and information necessary for preparation of the report, no later than five (5) business days before the deadline, unless different period is agreed by the Parties. If the Client fails to deliver to the Consultant all documentation and information within the period referenced in the preceding sentence, the Consultant shall not be in delay with preparation of the report and the deadline thereof will be prolonged by the period of the Client's delay with provision of the documentation and the information to the Consultant. However, if the Consultant prepares the report on time, even despite the Client's delay with delivery of documentation and information, the Consultant is entitled to charge an extra fee which shall be not less than 15% of the monthly flat fee agreed but which – depending on the seniority of the people involved – can be negotiated at the discretion of the Consultant to be at a higher percentage.

IV Komunikácia Zmluvných Strán

- 01 Akákoľvek komunikácia, dohoda, súhlas a iná korešpondencia zasielaná Zmluvnej Strane, musí byť v písomnej forme a považuje sa za doručенú príslušnej Zmluvnej Strane:
- a) v prípade osobného doručenia kuriérom v deň, kedy prijímateľ podpísal potvrdenie o dodaní;

IV Communication between the Parties

- 01 Any communication, consent, approval or such others which shall be sent by a Party to the other will be in writing and will be deemed as received by the other Party:
- a) if it was handed over to the addressee and the latter signed for receipt in case of the transmission by personal courier;

- b) v prípade korešpondencie zaslanej faxom v deň, kedy fax odosielateľa vytlačí potvrdenie o riadnom doručení (za podmienky, že všetky strany komunikácie boli zaslané prijímateľovi);
- c) v prípade e-mailovej komunikácie:
- v deň prijatia e-mailovej správy od priameho alebo nepriameho prijímateľa, ak z obsahu e-mailu vyplýva, že prijímateľ sa oboznámil s doručeními informáciami,
 - v deň nasledujúci po odoslaní e-mailovej správy, ak od prijímateľa nebolo doručené žiadne potvrdenie a odosielateľ nedostal informáciu o zlyhaní odosielania e-mailovej správy.
- d) v prípade zásielky posielanej s doručenkou, v deň uvedený na návratke riadne doručenej poštou;
- e) v prípade, že Zmluvná Strana odmietne prijať zásielku, v deň odmietnutia prijatia zásielky.
- 02 Elektronická komunikácia: ak Poradca nie je písomne upozomený inak, tak platí, že Klient týmto súhlasí, aby s ním Poradca komunikoval prostredníctvom e-mailu a teda Klient si je vedomý prirodzeného rizika (vrátane rizika bezpečnosti týkajúceho sa zadržania alebo neoprávneného prístupu k zasielanej komunikácii, nebezpečenstva poškodenia takejto komunikácie, oneskoreného doručenia alebo neúplných informácií a rizika vírusov alebo iných súvisiacich rizík) a svojej povinnosti zabezpečiť pravidelnú kontrolu vírusov.
- 03 Zmluvné Strany týmto súhlasne vyhlasujú, že pri poskytovaní akéhokoľvek poradenstva sa za záväzné považujú iba písomné stanoviská vypracované Poradcom. Akékoľvek ústne odporúčania, návrhy, poznámky zo stretnutia alebo rokovania alebo akékoľvek ďalšie informácie poskytnuté telefonicky nepredstavujú konečné a záväzné stanovisko.
- b) if the proper confirmation was received (in the sense that all the pages representing the communication were sent to the addressee) by the sender's fax machine in case the communication was sent by fax;
- c) e-mail communication:
- when receiving a confirmation message from the recipient, whether directly or indirectly, as long as its content indicates that the addressee acknowledged the previously delivered information,
 - when no confirmation is received from the recipient and no failure message returned to the sender, the information is considered delivered on the next day following the e-mail sending;
- d) if the proper receipt confirmation was received from the post office, in case of letter with delivery confirmation;
- e) if the Party refused to take over any documents, the day of the refusal shall be considered as delivery date.
- 02 Electronic communication: unless the Consultant is advised otherwise in writing, the Client hereby consents that the Consultant may communicate by e-mail and the Client accepts the inherent risks (including the security risks of interception of or unauthorized access to such communication, the risks of corruption of such communication, late arrival or incomplete information and the risks of viruses or other related risks) and its obligation to perform regular virus checks.
- 03 The Parties hereby agree that in case of any advisory provided, exclusively written standpoints prepared by the Consultant shall be binding. Any verbal recommendation, proposals, notes from the meeting or negotiation or any information given via phone shall not be considered as a final and binding standpoint.

V Zákaz náboru zamestnancov

- 01 Klient sa zaväzuje, že on ani iná s Klientom majetkovo alebo personálne prepojená osoba počas trvania Zmluvy a počas jedného (1) roka po jej skončení, nezamestná zamestnanca Poradcu, ani s ním nevstúpi do obchodnoprávneho alebo občianskoprávneho vzťahu, ktorého obsahom bude povinnosť zamestnanca Poradcu poskytovať Klientovi ktorúkoľvek zo Služieb vymedzených v Zmluve. V prípade porušenia tejto povinnosti je Poradca oprávnený uplatňovať si voči Klientovi zmluvnú pokutu vo výške dvanásť mesačných plátov (hrubá mzda) príslušného zamestnanca, najmenej však vo výške 10.000,- EUR. Pre vylúčenie pochybností sa zamestnancom Poradcu rozumie akákoľvek fyzická osoba, ktorá je alebo bola v pracovnom vzťahu s Poradcom počas trvania tejto Zmluvy.

VI Ukončenie Zmluvy

- 01 Túto Zmluvu možno ukončiť nasledovnými spôsobmi:
- a) písomnou dohodou Zmluvných Strán s účinnosťou odo dňa uvedeného v tejto dohode;

V Non-Solicitation clause

- 01 The Client hereby undertakes that the Client or any other entity connected with the Client, personally or through assets, will not employ, during the term of the Agreement and for one (1) year following the termination thereof, any employee of the Consultant or will not enter into any commercial or civil relationship with the employee content of which will be the provision of the Services described in the Agreement. In case of a violation of this obligation, the Consultant shall be entitled to receive from the Client a contractual penalty in the amount of twelve monthly gross salaries of such an employee, but no less than EUR 10,000. For clarity purposes, Consultant's employee means any individual who has been or was employed by the Consultant during the term of the Agreement.

VI Termination of the Agreement

- 01 The Agreement may be terminated as follows:
- a) by mutual agreement of the Parties, effective as of the date agreed by the Parties in writing;

- b) splnením účelu, na ktorý bola Zmluva uzatvorená, alebo uplynutím času, na ktorý sa Zmluva uzatvorila;
- c) písomnou výpoveďou ktorejkoľvek Zmluvnej Strany so šesť (6) mesačnou výpoveďnou lehotou, ktorá začne plynúť od prvého dňa po jej doručení. To platí aj v prípade, že Zmluvná Strana chce vypovedať poskytovanie služieb iba čiastočne. Počas plynutia výpoveďnej doby sú Zmluvné Strany povinné plniť si svoje povinnosti;
- d) odstúpením od Zmluvy ktoroukoľvek Zmluvnou Stranou, ak si druhá Zmluvná Strana nespĺnila niektorú svoju zmluvnú povinnosť a nezabezpečila nápravu ani v lehote tridsiatich (30) kalendárnych dní. V tomto prípade Zmluvná Strana zašle porušujúcej Zmluvnej Strane písomnú výzvu, v ktorej ju upozorní na porušenie povinnosti a na potrebu nápravy vo vyššie uvedenej lehote. Písomná výzva bude obsahovať upozomenia na zákonné termíny, pri ktorých hrozí, že nebudú dodržané a za toto nedodržanie Poradca nebude niesť zodpovednosť. Odstúpenie od Zmluvy nadobudne účinnosť v deň doručenia oznámenia o odstúpení po márnom uplynutí lehoty poskytnutej na nápravu, počas ktorej porušujúca Zmluvná Strana nevykonala potrebné úkony na priaznivé vyriešenie situácie. Poradca je oprávnený pozastaviť poskytovanie Služieb počas plynutia lehoty poskytnutej na nápravu a do nahradenia škody, pričom nebude zodpovedať za žiadnu škodu, ktorá by mohla Klientovi vzniknúť.
- 02 Pri ukončení Zmluvy Poradca odovzdá Klientovi alebo tretej osobe poverenej Klientom všetky originály dokumentov, ktoré obsahujú dôverné údaje Klienta. Poradca je oprávnený ponechať si kópie týchto dokumentov na účely preukázania, že poskytoval Klientovi Služby. Tieto kópie budú uchovávané ako dôverné s dostatočným zabezpečením a za rovnakých bezpečnostných podmienok ako v prípade vlastných dokumentov Poradcu.
- 03 Odovzdanie agendy: Pri ukončení Zmluvy Poradca zároveň odovzdá Klientovi alebo tretej osobe poverenej Klientom komplexnú mzdovú a účtovnú agendu a Klient sa zaväzuje zaplatiť za odovzdanie každej agendy poplatok vo výške dvojnásobku mesačného poplatku.
- b) by fulfilling the subject-matter of the Agreement or by reaching the term for which the Agreement was concluded;
- c) by written termination notice by any of the Parties with a six (6) months prior notification commencing the first day after the delivery. The notice shall apply regardless if the Party (ies) wishes to withdraw from partial or total service providing. During the notice period, both Parties shall continue to fulfil their obligations;
- d) by withdrawal from the Agreement given by either of the Parties if the other Party breached any of the obligations of the Agreement, granting a cure term of thirty (30) calendar days to the Party in fault. In this regard, the Party shall inform the Party in fault about the situation (placement in default) that requires remedy within the above term, by sending a written notice. The written notice shall include a warning regarding the legal deadlines that might be breached and for which the Consultant shall not be held liable. The termination of the Agreement shall become effective at the date of delivery of the termination notice after the expiration of the cure term, in the event that the Party in fault did not take the required actions to favourably solve the situation. The Consultant is entitled to suspend the provision of Services, during the period for remedy and until the remedy of the damage, without being held responsible for any damage suffered by the Client.
- 02 In case of termination of the Agreement, the Consultant undertakes to hand over to the Client or to a third party authorised by the Client, all original documents that contain confidential information of the Client. The Consultant will have the right to save copies of these documents to prove or justify the provided Services. Such copies shall be kept in confidence and in safeguard under the security conditions applied to the Consultant to its own documents.
- 03 Hand over agenda: Moreover in case of termination of the cooperation, the Consultant undertakes to hand over to the Client or to a third party empowered by the Client, entire payroll and/or accounting agenda and the Client undertakes to pay an extra fee in the amount of two monthly flat fees for each handed over agenda.

VII Zachovávanie mlčanlivosti

- 01 Zmluvné Strany sa zaväzujú, že o informáciách týkajúcich sa predmetu Zmluvy, ktoré sa dozvedia alebo získajú počas plnenia Zmluvy, budú zachovávať prísnu mlčanlivosť.
- 02 Povinnosť mlčanlivosti sa vzťahuje na prípady, keď Zmluvné Strany poskytnú informácie:
- a) svojim poradcom, na ktorých sa vzťahuje povinnosť zachovávať mlčanlivosť v rovnakom rozsahu ako na Zmluvné Strany,
- b) príslušným štátnym orgánom alebo súdom, ak im takúto povinnosť stanovujú príslušné právne predpisy; o takomto poskytnutí údajov bude Zmluvná Strana informovať druhú Zmluvnú Stranu bez zbytočného odkladu,

VII Confidentiality

- 01 The Parties agree to keep in strict confidence any information related to the subject of the Agreement obtained or received by them while performing the Agreement.
- 02 The confidentiality duty shall not apply in case the Parties disclose information to:
- a) their advisers that are bound by a confidentiality duty to the same extent as the Parties are herein;
- b) the relevant government and other administrative authorities and courts if the Parties are required by applicable laws to disclose such information to them, the Party shall inform the other Party about such a disclosure without undue delay;

- c) príslušným orgánom na účely uplatnenie si legitímnych nárokov Zmluvnou Stranou, ktoré môže mať proti druhej Zmluvnej Strane,
 - d) ak ide o informácie, ktoré sú súčasťou verejnej domény,
 - e) ak ide o informácie, ktoré sa stali verejne prístupnými inak ako porušením Zmluvy,
 - f) Spriazneným osobám pre potreby posúdenia vnútorného rizika a potreby manažmentu.
- 03 Klient súhlasí s tým, aby Poradca ako aj Spriaznené osoby Poradcu uvádzali jeho obchodnú spoločnosť vrátane loga ako referenciu na vzájomnú spoluprácu.

VIII Vlastnícke práva

- 01 V prípade, ak sa v priebehu plnenia Zmluvy vytvorí dielo chránené právom duševného vlastníctva, predmetné dielo má charakter zamestnaneckého diela podľa príslušných právnych predpisov a Poradca týmto zaručuje, že zabezpečí pre Klienta licenciu, ktorá ho bude oprávňovať na využívanie takéhoto diela na účely vyplývajúce zo Zmluvy.
- 02 Zmluvné Strany týmto súhlasne vyhlasujú, že Služby a informácie poskytnuté Poradcom Klientovi, majú slúžiť výlučne v prospech a pre vnútorné potreby Klienta. Klient sa zaväzuje, že bez predchádzajúceho písomného súhlasu Poradcu nebude vyhotovovať žiadne kópie, rozširovať, nakladať s informáciami alebo poskytovať tretej strane informácie, ktoré získal počas poskytovania Služieb podľa Zmluvy a/alebo v súvislosti s nimi.
- 03 Žiadne ustanovenia Zmluvy alebo VOP nie je možné vyložiť tak, že udeľuje Klientovi licenciu, sublicenciu, vlastníctvo alebo iné práva týkajúce sa softvéru či webových aplikácií využívaných Poradcom počas poskytovania Služieb v súlade s touto Zmluvou.

IX Ochrana pred legalizáciou príjmov z trestnej činnosti

- 01 Na Poradcu sa vzťahuje zákon o ochrane pred legalizáciou príjmov z trestnej činnosti a o ochrane pred financovaním terorizmu a o zmene a doplnení niektorých zákonov (ďalej len „Zákon proti legalizácii príjmov“). Za účelom splnenia povinností uložených týmto zákonom je Poradca oprávnený požadovať od Klienta, aby mu umožnil vykonať jeho identifikáciu a verifikáciu identifikácie, a to aj jeho spoločníkov vrátane konečného spoločníka, oprávnených zástupcov a/alebo aby mu poskytol ďalšie relevantné informácie (vrátane preukázania finančných zdrojov a konečného užívateľa poskytovaných Služieb), a to na začiatku spolupráce s Klientom a kedykoľvek počas jej trvania. Klient sa zaväzuje dodať Poradcovi čo najskôr všetky požadované informácie a doklady.
- 02 Poradca nezodpovedá za žiadnu škodu, ktorá môže Klientovi vzniknúť v dôsledku splnenia si zákonných povinností Poradcom (alebo ak je Poradca odôvodnene presvedčený, že si plní svoje zákonné povinnosti), pokiaľ Poradca konal v dobrej viere.

VIII Property rights

- 01 In case a piece of work protected by the intellectual property law is created during the course of performance of the Agreement, such piece of work shall have the character of work on order within the meaning of law and the Consultant hereby undertakes to grant a licence to the Client entitling the Client to use it for the purposes arising from the Agreement.
- 02 The Parties hereby agree that the Services and information provided to the Client by the Consultant are intended to serve exclusively the Client's internal needs. The Client undertakes not to copy, distribute and dispose or to provide any third party with information acquired by him during the provision of the Services under the Agreement and/or in connection thereto, without the Consultant's previous written consent.
- 03 Nothing in the Agreement or GCT shall be interpreted as granting the Client a license, sublicense, ownership or any other right to the software or web applications used by the Consultant for provision of the Services according to the Agreement.

IX Anti-Money laundering provisions

- 01 Consultant is subject to Slovak applicable laws and regulations on money laundering (hereinafter referred to as "Anti-Money Laundering Legislation"). In order to fulfil our obligations under the Anti-Money Laundering Legislation, we may ask the Client to provide us with its identification and enable us to verify its identification, the same shall apply on the identity of its shareholders and the ultimate shareholder, the identity of its legal representatives and/or other relevant information (including evidence of source funds and ultimate beneficiary of our Services), both at the outset of our relationship with the Client and at various times throughout our cooperation, and the Client agrees to supply all requested information and documents promptly.
- 02 Consultant will not be liable to the Client for any loss it may suffer as a result of fulfilling Consultant's statutory obligations (or acting with reasonable conviction of doing so) as long as we acted in good faith.

X Zodpovednosť za škodu

- 01 Poradca zodpovedá Klientovi výlučne za škodu, ktorú mu spôsobí počas poskytovania Služieb. Klient sa zaväzuje informovať Poradcu o akýchkoľvek škode alebo peňažnom nároku Klienta voči Poradcovi na základe Zmluvy alebo o rozhodnutí, ktoré by zakladalo zodpovednosť Poradcu za škodu podľa Zmluvy, v lehote piatich (5) pracovných dní odo dňa, kedy sa o tom dozvedel, alebo mohol dozvedieť pri náležitej starostlivosti a poskytnúť Poradcovi všetku potrebnú súčinnosť. Uvedené oznámenie musí byť písomné a riadne odôvodnené. Ak si Klient nespĺní svoju notifikačnú povinnosť v stanovenej lehote, jeho nárok na náhradu škody zaniká.
- 02 Ak Poradca poruší zákon alebo je tu hrozba, že poruší zákon, na základe čoho môže Klientovi vzniknúť nárok podľa Zmluvy, Klient je povinný, ak to od neho možno odôvodnene požadovať, vynaložiť všetko úsilie, najmä aby (i) predišiel alebo minimalizoval akúkoľvek škodu alebo stratu, ktorá vznikla porušením povinnosti Poradcu, (ii) umožnil Poradcovi odstrániť škodu alebo stratu, ktorá vznikla porušením jeho povinnosti, (iii) spolupracoval s Poradcom v najväčšom možnom rozsahu pri predchádzaní, minimalizovaní a odstraňovaní škody a jej následkov. Okrem toho je Klient povinný bez zbytočného odkladu informovať Poradcu o všetkých skutočnostiach, ktoré majú za následok alebo odôvodnene môžu mať za následok porušenie povinnosti Poradcom podľa Zmluvy, zúčastniť sa a konať v súdnom, správnom a inom konaní s náležitou starostlivosťou a poskytnúť Poradcovi všetku potrebnú súčinnosť pri vypracovaní a podávaní návrhov a/alebo opravných prostriedkov a vykonať všetky potrebné opatrenia. Tieto povinnosti Klienta zahŕňajú aj účasť Klienta v súdnom konaní. Klient je povinný informovať Poradcu o začatí a vývoji takéhoto konania a o príslušných rozhodnutiach, ktoré budú vydané v priebehu takéhoto konania.
- 03 Zmluvné Strany sa dohodli, že celková zodpovednosť Poradcu za škodu, ktorú môže spôsobiť poskytovaním Služieb podľa Zmluvy, alebo akýkoľvek peňažný nárok Klienta voči Poradcovi, ktorý vznikne na základe Zmluvy, je limitovaná výškou poplatkov zaplatených Klientom nasledovne:
- a) za služby poradenstva: maximálne do výšky dvojnásobku poplatku, ktorý Klient zaplatil za poskytnutie príslušných poradenských služieb,
 - b) za outsourcingové služby: maximálne do výšky desaťnásobku priemerného mesačného poplatku špecifikovaného v Zmluve za príslušné služby.
- 04 Poplatkami sa rozumie suma, ktorú Klient zaplatil za konkrétne Služby, pri ktorých vznikla škoda, a nie suma za všetky Služby, ktoré Poradca môže Klientovi poskytnúť na základe tej istej Zmluvy.
- 05 Žiadna Zmluvná Strana nezodpovedá za nepriamu, ujmu a/alebo a ušlý zisk alebo poškodenie dobrého mena.
- 06 Zmluvné Strany sa dohodli, že celková zodpovednosť Poradcu za škodu, ktorú môže Klientovi spôsobiť pri poskytovaní Služieb podľa Zmluvy, alebo akýkoľvek peňažný nárok Klienta voči Poradcovi, je limitovaná maximálne do výšok ako je uvedené vyššie. Zmluvné

X Liability for damage

- 01 The Consultant shall be liable to the Client exclusively for the damage caused to him in the course of provision of the Services. The Client shall notify the Consultant of any such damage or any of his financial claim against the Consultant under the Agreement or of any decision which would establish the Consultant's liability for damage under the Agreement within five (5) business days following the date of becoming aware or the date the Client might have become aware by taking due care and provide the Consultant with any required cooperation. This notice shall be made in writing and should include a reasonable explanation. If the Client fails to meet his notification duty within the period specified herein his claim shall expire.
- 02 If the Consultant has breached the law or if there is a jeopardy of such a breach on the basis of which the Client's claim under the Agreement may arise, the Client shall, when it could be reasonably required, use all his effort to prevent the occurrence of any claim against the Consultant, mainly to (i) prevent or minimize any damage or loss resulting from the breach of the Consultant's obligation, (ii) to enable the Consultant to avert any damage or loss resulting from the breach of the Consultant's obligation, (iii) to cooperate with the Consultant to the maximum possible extent in order to prevent, minimise or avert such damage and its consequences. Moreover, the Client shall, without undue delay, inform the Consultant about any circumstance that has resulted or may considerably result in a breach of the Consultant's obligation under the Agreement and shall act in any court, administrative or any other proceeding with due care and in a diligent manner and shall provide to the Consultant all assistance in preparation and filing of any motion and/or remedy and shall take all necessary measures. The above may involve the Client's participation in any court proceeding. The Client shall notify the Consultant about the initiation and development of any such proceeding and respective decisions issued thereupon.
- 03 The Consultant's total liability for damage that might be caused by him in connection with the performance of the Services under the Agreement, or for any other financial claims raised by the Client against the Consultant on the basis hereof, shall not exceed:
- a) for advisory services: a maximum of double of the fee paid by the Client for the provision of those specific services;
 - b) for outsourcing services: a maximum of 10 monthly average fees as specified by the Agreement per each service line.
- 04 By fees we refer to the amount paid by the Client for the specific area of Services in which the damage was caused and not for all the areas in which the Consultant may also provide Services to the same Client, based on the same Agreement, as the case may be.
- 05 Neither Party shall be liable for indirect damage and/or for any loss of profit or reputation damage.
- 06 The Parties agree that the Consultant's total liability for damage that might be caused by him in connection with the performance of the Services under the Agreement, or for any other financial claims raised to the Client against the Consultant, shall be limited to the maximum amounts

- Strany týmto súhlasne vyhlasujú, že tieto sumy predstavuje celkovú výšku predpokladanej škody, ktorá môže vzniknúť v súvislosti s poskytovaním príslušných Služieb podľa Zmluvy. Zmluvné Strany potvrdzujú, že uvedené maximálne výšky predpokladanej škody sú primerané okolnostiam tohto zmluvného vzťahu a zodpovedajú odôvodnenému a predpokladanému rozsahu škody ako aj zásadám poctivého obchodného styku.
- 07 Poradca nezodpovedá za škodu:
- a) pokiaľ sa Klient odchyľil od postupu navrhnutého Poradcom v písomnom stanovisku;
 - b) pokiaľ Klienta upozornil na riziká vyplývajúce z odlišných interpretácií právnych predpisov orgánov štátnej správy a Klient napriek tomu postupuje spôsobom, ktorý Poradca označil ako vysoko rizikový;
 - c) pokiaľ k nej došlo v dôsledku zmien právnych predpisov, resp. ich všeobecne prijímaných interpretácií, ktoré nadobudnú účinnosť v dobe po poskytnutí poradenstva, kedy Klient postupuje podľa rád poskytnutých pred príslušnými zmenami;
 - d) pokiaľ si Klient nesplnil riadne a včas ktorúkoľvek povinnosť stanovenú v ods. 02 tohto článku;
 - e) pokiaľ Klient neumožnil Poradcovi ani pokúsiť sa zabrániť vzniku škody alebo obmedziť jej rozsah;
 - f) vzniknutú tretím osobám v dôsledku využitia informácií poskytnutých Klientovi Poradcom podľa Zmluvy;
 - g) ak Klient neposkytol Poradcovi potrebnú asistenciu a súčinnosť, najmä ak Klient doručil doklady a informácie Poradcovi v čase, kedy už nebolo možné spracovať tieto riadne a včas;
 - h) ak Klient poskytne Poradcovi nesprávne a/alebo neúplné doklady alebo informácie;
 - i) ak Klient trvá na tom, aby Poradca spracoval doklady a informácie spôsobom, ktorý vedie ku chybám alebo škode;
 - j) v prípade, ak Poradca konal alebo poskytoval Služby podľa osobitných písomných príkazov alebo požiadaviek Klienta alebo jeho poradcov, auditorov alebo zástupcov.
- 08 Okolnosti vylučujúce zodpovednosť vylučujú i nárok Klienta domáhať sa náhrady škody.
- 09 Klient je zodpovedný za správnosť, pravdivosť a úplnosť všetkých informácií, ktoré poskytne Poradcovi. Klient bude informovať Poradcu o akýchkoľvek nezrovnalostiach, o ktorých sa domnieva, že by mohli ovplyvniť výpočet jeho daňovej povinnosti. Poradca nezodpovedá za žiadnu škodu alebo ujmu, ktorá môže vzniknúť v dôsledku nesprávnosti alebo iných nedostatkov informácií a podkladov dodaných Klientom.
- 10 Klient sa zaväzuje čo najskôr informovať Poradcu o akýchkoľvek zmenách/vývoji jeho podnikania/obchodnej politiky, ktoré môžu súvisieť s poskytovanými Službami.
- 11 Na požiadanie Poradcu sa Klient zaväzuje poskytnúť mu informácie za účelom splnenia povinností Poradcu sprístupniť údaje týkajúce sa legalizácie príjmov
- as mentioned above. The Parties agree that the amount of total liability constitute the aggregate amount of predictable damage that might be incurred in relation to the particular Services under the Agreement. The Parties hereby acknowledge that the maximum amount of predictable damage is reasonable and adequate to the circumstances of the present contractual relationship and corresponds to the reasonable and predictable extent of damage and meets the fair business principles.
- 07 The Consultant shall not be held liable for any damage:
- a) if the Client deviated from the procedure proposed by the Consultant in a written communication to the Client;
 - b) if the Consultant warned the Client of the risk resulting from different interpretations of the law by the government authorities and, in spite of that, the Client proceeds in a way which the Consultant identified as being of high risk;
 - c) if it occurs due to a change of the law or its generally accepted interpretation, which came into effect after the consulting service had been rendered, in case the Client proceeds according to advice given before the implementation of such changes;
 - d) if the Client fails to meet any duty in a proper and timely fashion, as set forth in paragraph 02 in chapter hereof;
 - e) if the Client fails to enable the Consultant to attempt averting damage or limiting its scope;
 - f) incurred to the third parties as a consequence of the usage of information submitted to the Client by the Consultant in accordance with the Agreement;
 - g) if the Client fails to provide the Consultant with necessary assistance and cooperation, mainly, if the Client submitted the documentation and information to the Consultant at a time when it could no longer be processed correctly and punctually;
 - h) if the Client submitted incorrect and/or incomplete documentation and information to the Consultant;
 - i) if the Client insisted that the Consultant processed the documentation and information in a manner that led to errors or damage;
 - j) if the Consultant acted or performed the Service following the specific written instructions or request of the Client or the Client's advisors, auditors or representatives.
- 08 Any circumstances excluding liability exclude also the Client's right to claim indemnification of damage.
- 09 The Client shall be held liable for accuracy, correctness and completeness of all information provided to the Consultant. The Client shall also bring to the Consultant's attention any items of uncertainty that it feels may affect the calculation of the tax liability. The Consultant shall not be liable for any loss or damage arising from any inaccuracy or other defect in any information or materials supplied by the Client.
- 10 The Client shall inform the Consultant as soon as possible of any changes/developments in its activity/business policy that might have an influence on the provided Services.
- 11 The Client shall supply information in response to our enquires in order to enable us to comply with our responsibilities to make disclosures to relevant authorities

a akejkoľvek trestnej činnosti, s ktorými sa môže Poradca stretnúť počas poskytovania Služieb, príslušným orgánom, a to aj v prípade, ak tieto údaje budú obsahovať dôverné informácie.

- 12 Poradca sa bude spoliehať na pokyny, požiadavky a informácie, ktoré mu poskytne alebo dodá, či už v ústnej alebo písomnej forme, akákoľvek osoba, o ktorej Poradca vie alebo sa odôvodnene domnieva, že je poverená Klientom na komunikáciu v súvislosti s poskytovaním Služieb. Poradca nemá povinnosť overovať a preskúmať presnosť a správnosť týchto informácií.

Za Klienta / On behalf of the Client:

V / In TRNAVA....., dňa / on 21.2.2022.

in respect to anti-money laundering and any other criminal activity that we may encounter during the performance of the Services even where such disclosure may include confidential information.

- 12 The Consultant shall rely on any instructions, requests or notices given or information supplied, whether orally or in writing, without being obliged to verify or investigate the accuracy and correctness of such information, by any person whom we know to be or reasonably believe to be authorized by the Client to communicate for the purpose of performing the Services.

Za Poradcu / On behalf of the Consultant:

Peter Pašek 25.2.2022

Univerzita sv. Cyrila a Metoda v Trnave
prof. Ing. Roman Boča
štatutárny orgán / statutory body

Univerzita sv. Cyrila a Metoda v Trnave
Personálne právne oddelenie
Nám. J. Herdu 2, 917 01 Trnava

-1-

Accace k. s.

Ing. Peter Pašek
konateľ komplementára / Executive Director of general partner

VYHLÁSENIE / DECLARATION (KYC – KNOW YOUR CLIENT)

v zmysle zákona č. 297/2008 Z. z. o ochrane pred legalizáciou príjmov z trestnej činnosti a o ochrane pred financovaním terorizmu a o zmene a doplnení niektorých zákonov v platnom znení (ďalej len „Zákon“) vyplnený klientom Accace k. s. /

in terms of the Act No. 297/2008 Col. on protection against the use of the financial system for the purpose of money laundering and terrorist financing as amended (hereinafter „Act“) completed by the client of Accace k. s.

ÚDAJE O SPOLOČNOSTI / COMPANY'S DATA:

Obchodné meno / Business name:

IČO / Company ID No.:

Univerzita sv. Cyrila a Metoda v Trnave

36078913

Sídlo / Registered seat:

Námestie Jozefa Herdu 2, 917 01 Trnava, Slovenská republika / Slovak Republic

Označenie registra / evidencie / a číslo zápisu: /

Register / evidence / and number of registration:

Živnostenský register vedený Okresným úradom Trnava, číslo živnostenského registra: 250-22936

Trade Register led by the District Office Trnava, number of the trade register: 250-22936

OSOBY KONAJÚCE V MENE SPOLOČNOSTI / PERSONS ACTING ON BEHALF OF THE COMPANY

Meno a priezvisko / Name and surname:

Rodné číslo / Dátum narodenia:

Personal No. / Date of birth:

prof. Ing. Roman Boča, DrSc.

Adresa trvalého / iného pobytu:

Permanent / other residence:

Druh a číslo dokladu totožnosti: /

Type and number of ID card:

Štátna príslušnosť: /

Slovenská

Nationality:

Funkcia: /

Rektor, štatutárny zástupca

Function:

Meno a priezvisko / Name and surname:

Rodné číslo / Dátum narodenia:

Personal No. / Date of birth:

Adresa trvalého / iného pobytu: /

Permanent / other residence:

Druh a číslo dokladu totožnosti: /

Type and number of ID card:

Štátna príslušnosť: /

Nationality:

Funkcia: /

Function:

INÉ OSOBY OPRÁVNENÉ KONAŤ V MENE SPOLOČNOSTI /

OTHER PERSONS ENTITLED TO ACT ON BEHALF OF THE COMPANY

Meno a priezvisko: /

Rodné číslo / Dátum narodenia:

Name and surname:

Personal No. / Date of birth

Adresa trvalého / iného pobytu: /

Permanent / other residence:

Druh a číslo dokladu totožnosti: /

Type and number of ID card:

Štátna príslušnosť: /

Nationality:

Osoba je oprávnená konať na základe (prosím vyberte správnu možnosť): / Menovací dekrét od prezidenta SR

The person is entitled to act on behalf of (please choose the correct one):

plnomocenstva / the power of attorney /

z titulu svojej pracovnej pozície / of the authorisation arising from his/her respective position :...../

(iné) / (any other):

KONEČNÍ UŽÍVATELIA VÝHOD': /

ULTIMATE BENEFICIAL OWNERS':

Meno a priezvisko: /

Rodné číslo / Dátum narodenia:

Name and surname:

Personal No. / Date of birth

Adresa trvalého / iného pobytu: /

Permanent / other residence:

Štátna príslušnosť: /

Nationality:

Meno a priezvisko: /

Rodné číslo / Dátum narodenia:

Name and surname:

Personal No. / Date of birth

Adresa trvalého / iného pobytu: /

Permanent / other residence:

Štátna príslušnosť: /

Nationality:

Na účely overenia vyššie uvedených informácií v zmysle Zákona Vás prosíme o dodanie: /
In order to verify the above mentioned data in accordance with the Act, please provide us with:

- (za fyzické osoby) kópii/skenov príslušných (aktuálnych) dokladov, napr. občianskeho preukazu, pasu alebo iného dokladu totožnosti, plnej moci a iné /
(for natural persons) the copies/scans of the respective (current) documentation e.g. ID card, passport or other identification card, power of attorney and other
- (za Spoločnosť) – výpisu z obchodného registra, živnostenského oprávnenia od živnostenského úradu alebo iného relevantného dokumentu podniku preukazujúceho existenciu Spoločnosti – stanovy, zakladacia listina, potvrdenie daňového úradu atď.
(for the Company) - Extract from the Commercial Register, Business Licence from the Trade Authority or other relevant corporate deed proving existence of the Company – Articles of Association, Foundation Deed, Confirmation from Tax Authority etc.

Osobné údaje poskytnuté Spoločnosťou budú zo strany spoločnosti Accace k. s. spracovávané v súlade s nariadením Európskeho parlamentu a Rady (EÚ) 2016/679 z 27. apríla 2016 o ochrane fyzických osôb pri spracúvaní osobných údajov a o voľnom pohybe takýchto údajov, ktorým sa zrušuje smernica 95/46/ES (všeobecné nariadenie o ochrane údajov) a zákonom č. 18/2018 Z. z. o ochrane osobných údajov a o zmene a doplnení niektorých zákonov. Všetky informácie týkajúce sa spracúvania osobných údajov sú uvedené na stránke <https://accace.sk/gdpr-prehlasenie/>. Spoločnosť sa týmto zaväzuje informovať o tejto skutočnosti osoby uvedené vyššie alebo oznámené neskôr v súlade so Zákomom. /

The personal data provided by the Company shall be processed by the company Accace k. s. in compliance with the regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) and the act No. 18/2018 Coll. on personal data protection and on changes and amendments of other acts. All information about the personal data processing is stated on the website <https://accace.com/gdpr-statement/>. The Company hereby undertakes to inform about this fact the persons stated above or announced later in compliance with the Act.

Spoločnosť týmto vyhlasuje nasledovné skutočnosti: /
The Company hereby declares that:

- | | | |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|
| a) | vlastnícka a riadiaca štruktúra Spoločnosti je /
property and managerial (ownership) structure of the Company is: | Rektor, prorektor, dekan, prodekan, kvestor |
| b) | <input type="checkbox"/> koneční užívatelia výhod Spoločnosti nie sú politicky exponovanými osobami v zmysle Zákona /
the ultimate beneficial owners of the Company are not politically exposed persons according to the Act. / | |
| c) | Riadiaca Spoločnosť alebo konečný užívateľ výhod Spoločnosti nie sú sankcionovanými osobami v zmysle zákona č. 289/2016 Z. z. o vykonávaní medzinárodných sankcií /
the Company or the ultimate beneficial owner of the Company are not sanctioned persons according to the act no. 289/2016 Coll. on the execution of the international sanctions | |
| d) | <input type="checkbox"/> osoby zastupujúce Spoločnosť pri konaní s Accace k. s. nie sú politicky exponovanými osobami v zmysle Zákona /
the persons representing the Company in handling with Accace k. s. are not politically exposed person according to the Act. / | |

- e) finančné prostriedky použité pri tomto obchode sú vlastníctvom Spoločnosti /
financial means used in this transaction belong to the property of the Company
- f) tento obchod vykonáva Spoločnosť vo vlastnom mene /
the Company performs this transaction in its own favour

Spoločnosť týmto potvrdzuje, že vo vyhlásení uvidela úplné, správne a aktuálne informácie a dokumenty, na dôkaz čoho pripája svoj podpis. /

The Company hereby declares that it has provided the complete, accurate and current information and documents and in witness thereof, the Company appends the signature.

V / In TRNAVA....., dňa / on 21.3.2023.....

Business name / Name, surname, function Obchodné meno / Meno, priezvisko, funkcia:
Podpis / odtlačok pečiatky: / Signature / stamp:

Personálno-právne oddelenie
Nám. J. Herdu 2, 917 01 Trnava
-1-

NHS GmbH WPG · Am Wehrhahn 100 · 40211 Düsseldorf

Univerzita sv. Cyrila a Metoda v Trnave
Námestie Jozefa Herdu 577/2
917 01 Trnava
Slovak Republic

- Wirtschaftsprüfung
- Steuerberatung

NHS GmbH
Wirtschaftsprüfungsgesellschaft
Am Wehrhahn 100
40211 Düsseldorf

Fon +49 (0)211.99 33 99-00
Fax +49 (0)211.99 33 99-29
info@nhsgroup.de
nhsgroup.de

Düsseldorf, 21/01/2022

Engagement letter for compliances

winglobally
Member of winglobally.ch

Dear Sirs,

With reference to the discussion with **Univerzita sv. Cyrila a Metoda v Trnave** (hereafter "Company" or "you"), **NHS GmbH Wirtschaftsprüfungsgesellschaft** (hereafter "NHS" or "we") sends you the requested engagement letter referring to the kind of services which we will render to you.

First of all, we wish to express our deep appreciation for this opportunity to provide our professional services to you. Also, we would like to give you a brief information about formation of our company and professional field.

NHS is an audit, accounting and tax consulting firm with a strong international background. Our professionals have rich experience in international business as well as German domestic business. For many years our key people successfully have provided similar types of services (audit, payroll, accounting, compliance, tax consulting and financial administration services, etc) to companies which are not only resident in Germany but also operating out of Germany, mainly Japan, American and European countries.

FINANCIAL SERVICES AND FEES

As per our previous discussion you intend to appoint us as a professional service provider for you covering the following areas:

1. Payroll and income tax services
2. HR Services
3. Other advisory service (upon request)

Our services are provided under the general terms and conditions of the Institute of German Certified Public Accountants/Auditors and Audit Companies (see enclosed).

Page 1/4

* Geschäftsführung: Mathias Niehaus WP|StB · Wilhelm Hilgers WP|StB · Takeshi Saikachi CPA (USA)
Sitz der Gesellschaft: Düsseldorf · Handelsregisternummer: HRB 77507 Amtsgericht Düsseldorf · USt-ID: DE306094085
IBAN: DE 91 3016 0213 0036 9220 10 · BIC: GENODED1DNE · Volksbank Düsseldorf Neuss eG

Our general fee rates/hours are:

Partner	€ 265
Senior Manager	€ 190
Manager	€ 170
Senior Consultant	€ 120
Consultant	€ 110

Travel costs will be charged as they occur. NHS will inform the company beforehand.

All our fees are charged plus standard VAT if applicable.

In order to comply with data protection regulations and because of various digital interfaces to authorities connected with costs we are charging a quarterly Data Protection/Digitisation Fee of € 25.

Basically, invoices will be issued on monthly routine or immediately after the assignments are completed. Our payment terms are 14 days from the receipt of invoices.

All rates are reviewed on an annual basis with respect to the general price development and an inflation index in Germany and could be accordingly adjusted.

The agreement may be terminated at any time and for any reason by either party giving a 3 months' notice in written with effect to the end of a month.

1. PAYROLL AND INCOME TAX SERVICES

1.a. Registration the company to social and health insurance will cost € 400,00.

1.b. Correction and reporting to social security in Germany will be charged by hourly rates.

1.c. Correction of income tax will be charged by hourly rates.

1.d. Support in any administration in Germany will be charged by hourly rates.

1.e. Filing annual income tax return will cost € 1.600,00.

As discussed, an estimated maximum yearly cap for these services in the amount of € 15.000,00 is agreed.

2. HR SERVICES

HR day-to-day support (legal advisory) will be done by an external lawyer (local labour law firm or international labour law firm – upon your request) based on an individual agreement between you and the chosen law firm.

3. OTHER ADVISORY SERVICES - UPON REQUEST

Services currently **not** included in the **monthly fee**:

The level of additional advice greatly depends on the amount of our involvement and the type of issues or projects (for example telephonic or email communication with you, intercompany-pricing-agreements, registration with tax authorities, support in tax audits, explanation of accounting and tax issues, reviewing documents and communication to relevant authorities or tax authorities as a tax representative etc.) which we would be involved in. Such work and advice will be provided normally at manager, senior manager and/or managing director level, shall be agreed in an individual engagement letter and will be charged according to the stated hourly fees above.

MISCELLANEOUS

Our General Terms of Engagement for "*Wirtschaftsprüfer und Wirtschaftsprüfungsgesellschaften*" as of January 1, 2017 are attached. These terms are applicable for all our assignments.

Please note that oral information given on the telephone can only become binding if confirmed by us in writing and we may be only responsible for issues which are addressed to us.

All tax advice and related work will only cover German tax law. The court of Düsseldorf will have exclusive jurisdiction to adjudicate any dispute arising under or in connection with this agreement.

We retain the right to hike rates and fees in accordance with the inflation index or price development.

We hope the above information is sufficient to your needs, but please do not hesitate to contact us, if you have any further questions or need more information.

Sincerely yours,

NHS GmbH
Wirtschaftsprüfungsgesellschaft
Düsseldorf

Director

Takeshi Saikachi
Managing Director

Enclosed:

- General Terms of Engagement

Univerzita sv. Cyrila a Metoda v Trnave agrees to the above service proposals and General Terms of Engagement as enclosed:

Univerzita sv. Cyrila a Metoda v Trnave

Place, date TRNAVA 27.2.2022

Sign

General Engagement Terms

for

Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften

[German Public Auditors and Public Audit Firms]
as of January 1, 2017

1. Scope of application

(1) These engagement terms apply to contracts between German Public Auditors (*Wirtschaftsprüfer*) or German Public Audit Firms (*Wirtschaftsprüfungsgesellschaften*) – hereinafter collectively referred to as “German Public Auditors” – and their engaging parties for assurance services, tax advisory services, advice on business matters and other engagements except as otherwise agreed in writing or prescribed by a mandatory rule.

(2) Third parties may derive claims from contracts between German Public Auditors and engaging parties only when this is expressly agreed or results from mandatory rules prescribed by law. In relation to such claims, these engagement terms also apply to these third parties.

2. Scope and execution of the engagement

(1) Object of the engagement is the agreed service – not a particular economic result. The engagement will be performed in accordance with the German Principles of Proper Professional Conduct (*Grundsätze ordnungsmäßiger Berufsausübung*). The German Public Auditor does not assume any management functions in connection with his services. The German Public Auditor is not responsible for the use or implementation of the results of his services. The German Public Auditor is entitled to make use of competent persons to conduct the engagement.

(2) Except for assurance engagements (*betriebswirtschaftliche Prüfungen*), the consideration of foreign law requires an express written agreement.

(3) If circumstances or the legal situation change subsequent to the release of the final professional statement, the German Public Auditor is not obligated to refer the engaging party to changes or any consequences resulting therefrom.

3. The obligations of the engaging party to cooperate

(1) The engaging party shall ensure that all documents and further information necessary for the performance of the engagement are provided to the German Public Auditor on a timely basis, and that he is informed of all events and circumstances that may be of significance to the performance of the engagement. This also applies to those documents and further information, events and circumstances that first become known during the German Public Auditor's work. The engaging party will also designate suitable persons to provide information.

(2) Upon the request of the German Public Auditor, the engaging party shall confirm the completeness of the documents and further information provided as well as the explanations and statements, in a written statement drafted by the German Public Auditor.

4. Ensuring independence

(1) The engaging party shall refrain from anything that endangers the independence of the German Public Auditor's staff. This applies throughout the term of the engagement, and in particular to offers of employment or to assume an executive or non-executive role, and to offers to accept engagements on their own behalf.

(2) Were the performance of the engagement to impair the independence of the German Public Auditor, of related firms, firms within his network, or such firms associated with him, to which the independence requirements apply in the same way as to the German Public Auditor in other engagement relationships, the German Public Auditor is entitled to terminate the engagement for good cause.

5. Reporting and oral information

To the extent that the German Public Auditor is required to present results in writing as part of the work in executing the engagement, only that written work is authoritative. Drafts are non-binding. Except as otherwise agreed, oral statements and explanations by the German Public Auditor are binding only when they are confirmed in writing. Statements and information of the German Public Auditor outside of the engagement are always non-binding.

6. Distribution of a German Public Auditor's professional statement

(1) The distribution to a third party of professional statements of the German Public Auditor (results of work or extracts of the results of work whether in draft or in a final version) or information about the German Public Auditor acting for the engaging party requires the German Public Auditor's written consent, unless the engaging party is obligated to distribute or inform due to law or a regulatory requirement.

(2) The use by the engaging party for promotional purposes of the German Public Auditor's professional statements and of information about the German Public Auditor acting for the engaging party is prohibited.

7. Deficiency rectification

(1) In case there are any deficiencies, the engaging party is entitled to specific subsequent performance by the German Public Auditor. The engaging party may reduce the fees or cancel the contract for failure of such subsequent performance, for subsequent non-performance or unjustified refusal to perform subsequently, or for unconscionability or impossibility of subsequent performance. If the engagement was not commissioned by a consumer, the engaging party may only cancel the contract due to a deficiency if the service rendered is not relevant to him due to failure of subsequent performance, to subsequent non-performance, to unconscionability or impossibility of subsequent performance. No. 9 applies to the extent that further claims for damages exist.

(2) The engaging party must assert a claim for the rectification of deficiencies in writing (*Textform*) [Translator's Note: The German term “Textform” means in written form, but without requiring a signature] without delay. Claims pursuant to paragraph 1 not arising from an intentional act expire after one year subsequent to the commencement of the time limit under the statute of limitations.

(3) Apparent deficiencies, such as clerical errors, arithmetical errors and deficiencies associated with technicalities contained in a German Public Auditor's professional statement (long-form reports, expert opinions etc.) may be corrected – also versus third parties – by the German Public Auditor at any time. Misstatements which may call into question the results contained in a German Public Auditor's professional statement entitle the German Public Auditor to withdraw such statement – also versus third parties. In such cases the German Public Auditor should first hear the engaging party, if practicable.

8. Confidentiality towards third parties, and data protection

(1) Pursuant to the law (§ [Article] 323 Abs 1 [paragraph 1] HGB [German Commercial Code: *Handelsgesetzbuch*], § 43 WPO [German Law regulating the Profession of Wirtschaftsprüfer: *Wirtschaftsprüferordnung*], § 203 StGB [German Criminal Code: *Strafgesetzbuch*]) the German Public Auditor is obligated to maintain confidentiality regarding facts and circumstances confided to him or of which he becomes aware in the course of his professional work, unless the engaging party releases him from this confidentiality obligation.

(2) When processing personal data, the German Public Auditor will observe national and European legal provisions on data protection.

9. Liability

(1) For legally required services by German Public Auditors, in particular audits, the respective legal limitations of liability, in particular the limitation of liability pursuant to § 323 Abs. 2 HGB, apply.

(2) Insofar neither a statutory limitation of liability is applicable, nor an individual contractual limitation of liability exists, the liability of the German Public Auditor for claims for damages of any other kind, except for damages resulting from injury to life, body or health as well as for damages that constitute a duty of replacement by a producer pursuant to § 1 ProdHaftG [German Product Liability Act: *Produkthaftungsgesetz*], for an individual case of damages caused by negligence is limited to € 4 million pursuant to § 54 a Abs. 1 Nr. 2 WPO.

(3) The German Public Auditor is entitled to invoke demurs and defenses based on the contractual relationship with the engaging party also towards third parties.

(4) When multiple claimants assert a claim for damages arising from an existing contractual relationship with the German Public Auditor due to the German Public Auditor's negligent breach of duty, the maximum amount stipulated in paragraph 2 applies to the respective claims of all claimants collectively.

(5) An individual case of damages within the meaning of paragraph 2 also exists in relation to a uniform damage arising from a number of breaches of duty. The individual case of damages encompasses all consequences from a breach of duty regardless of whether the damages occurred in one year or in a number of successive years. In this case, multiple acts or omissions based on the same source of error or on a source of error of an equivalent nature are deemed to be a single breach of duty if the matters in question are legally or economically connected to one another. In this event the claim against the German Public Auditor is limited to € 5 million. The limitation to the fivefold of the minimum amount insured does not apply to compulsory audits required by law.

(6) A claim for damages expires if a suit is not filed within six months subsequent to the written refusal of acceptance of the indemnity and the engaging party has been informed of this consequence. This does not apply to claims for damages resulting from scienter, a culpable injury to life, body or health as well as for damages that constitute a liability for replacement by a producer pursuant to § 1 ProdHaftG. The right to invoke a plea of the statute of limitations remains unaffected.

10. Supplementary provisions for audit engagements

(1) If the engaging party subsequently amends the financial statements or management report audited by a German Public Auditor and accompanied by an auditor's report, he may no longer use this auditor's report.

If the German Public Auditor has not issued an auditor's report, a reference to the audit conducted by the German Public Auditor in the management report or any other public reference is permitted only with the German Public Auditor's written consent and with a wording authorized by him.

(2) If the German Public Auditor revokes the auditor's report, it may no longer be used. If the engaging party has already made use of the auditor's report, then upon the request of the German Public Auditor he must give notification of the revocation.

(3) The engaging party has a right to five official copies of the report. Additional official copies will be charged separately.

11. Supplementary provisions for assistance in tax matters

(1) When advising on an individual tax issue as well as when providing ongoing tax advice, the German Public Auditor is entitled to use as a correct and complete basis the facts provided by the engaging party – especially numerical disclosures; this also applies to bookkeeping engagements. Nevertheless, he is obligated to indicate to the engaging party any errors he has identified.

(2) The tax advisory engagement does not encompass procedures required to observe deadlines, unless the German Public Auditor has explicitly accepted a corresponding engagement. In this case the engaging party must provide the German Public Auditor with all documents required to observe deadlines – in particular tax assessments – on such a timely basis that the German Public Auditor has an appropriate lead time.

(3) Except as agreed otherwise in writing, ongoing tax advice encompasses the following work during the contract period:

- a) preparation of annual tax returns for income tax, corporate tax and business tax, as well as wealth tax returns, namely on the basis of the annual financial statements, and on other schedules and evidence documents required for the taxation, to be provided by the engaging party
- b) examination of tax assessments in relation to the taxes referred to in (a)
- c) negotiations with tax authorities in connection with the returns and assessments mentioned in (a) and (b)
- d) support in tax audits and evaluation of the results of tax audits with respect to the taxes referred to in (a)
- e) participation in petition or protest and appeal procedures with respect to the taxes mentioned in (a).

In the aforementioned tasks the German Public Auditor takes into account material published legal decisions and administrative interpretations.

(4) If the German Public auditor receives a fixed fee for ongoing tax advice, the work mentioned under paragraph 3 (d) and (e) is to be remunerated separately, except as agreed otherwise in writing.

(5) Insofar the German Public Auditor is also a German Tax Advisor and the German Tax Advice Remuneration Regulation (*Steuerberatungsvergütungsverordnung*) is to be applied to calculate the remuneration, a greater or lesser remuneration than the legal default remuneration can be agreed in writing (*Textform*).

(6) Work relating to special individual issues for income tax, corporate tax, business tax, valuation assessments for property units, wealth tax, as well as all issues in relation to sales tax, payroll tax, other taxes and dues requires a separate engagement. This also applies to:

- a) work on non-recurring tax matters, e.g. in the field of estate tax, capital transactions tax, and real estate sales tax;
- b) support and representation in proceedings before tax and administrative courts and in criminal tax matters;
- c) advisory work and work related to expert opinions in connection with changes in legal form and other re-organizations, capital increases and reductions, insolvency related business reorganizations, admission and retirement of owners, sale of a business, liquidations and the like, and
- d) support in complying with disclosure and documentation obligations.

(7) To the extent that the preparation of the annual sales tax return is undertaken as additional work, this includes neither the review of any special accounting prerequisites nor the issue as to whether all potential sales tax allowances have been identified. No guarantee is given for the complete compilation of documents to claim the input tax credit.

12. Electronic communication

Communication between the German Public Auditor and the engaging party may be via e-mail. In the event that the engaging party does not wish to communicate via e-mail or sets special security requirements, such as the encryption of e-mails, the engaging party will inform the German Public Auditor in writing (*Textform*) accordingly.

13. Remuneration

(1) In addition to his claims for fees, the German Public Auditor is entitled to claim reimbursement of his expenses; sales tax will be billed additionally. He may claim appropriate advances on remuneration and reimbursement of expenses and may make the delivery of his services dependent upon the complete satisfaction of his claims. Multiple engaging parties are jointly and severally liable.

(2) If the engaging party is not a consumer, then a set-off against the German Public Auditor's claims for remuneration and reimbursement of expenses is admissible only for undisputed claims or claims determined to be legally binding.

14. Dispute Settlement

The German Public Auditor is not prepared to participate in dispute settlement procedures before a consumer arbitration board (*Verbraucherschlichtungsstelle*) within the meaning of § 2 of the German Act on Consumer Dispute Settlements (*Verbraucherstreitbeilegungsgesetz*).

15. Applicable law

The contract, the performance of the services and all claims resulting therefrom are exclusively governed by German law.

1 Univerzita sv. Cyrila a Metoda v Trnave

2 Vollmachtgeber/in¹

3 _____
4 IdNr.^{2, 3}

5 _____
6 Geburtsdatum

7 **Vollmacht⁴**
8 **zur Vertretung in Steuersachen**

9 **NHS GmbH Wirtschaftsprüfungsgesellschaft**

10 Bevollmächtigte/r⁵ (Name/Kanzlei)

11 - in diesem Verfahren vertreten durch die nach bürgerlichem Recht und dem StBerG dazu befugten Personen -
12 wird hiermit bevollmächtigt, den/die Vollmachtgeber/in in allen steuerlichen und sonstigen Angelegen-
13 heiten im Sinne des § 1 StBerG zu vertreten⁶.

14 Der/Die Bevollmächtigte ist berechtigt, Untervollmachten zu erteilen und zu widerrufen.

15 Diese Vollmacht gilt **nicht** für:

- | | |
|-------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Einkommensteuer | <input type="checkbox"/> das Lohnsteuerermäßigungsverfahren |
| <input type="checkbox"/> Umsatzsteuer | <input type="checkbox"/> Investitionszulage |
| <input type="checkbox"/> Gewerbesteuer | <input type="checkbox"/> das Festsetzungsverfahren |
| <input type="checkbox"/> Feststellungsverfahren nach § 180 Abs. 1 Satz 1 Nr. 2, Abs. 2 AO | <input type="checkbox"/> das Erhebungsverfahren (einschließlich des Vollstreckungsverfahrens) |
| <input type="checkbox"/> Körperschaftsteuer | <input type="checkbox"/> die Vertretung im außergerichtlichen Rechtsbehelfsverfahren |
| <input type="checkbox"/> Lohnsteuer | <input type="checkbox"/> die Vertretung im Verfahren der Finanzgerichtsbarkeit |
| <input type="checkbox"/> Grundsteuer | <input type="checkbox"/> die Vertretung im Straf- und Bußgeldverfahren (Steuer) |
| <input type="checkbox"/> Grunderwerbsteuer | |
| <input type="checkbox"/> Erbschaft-/Schenkungsteuer | |
| <input type="checkbox"/> das Umsatzsteuervoranmeldungs-
verfahren | |

16 **Bekanntgabevollmacht⁷:**

17 Die Vollmacht erstreckt sich auch auf die Entgegennahme von Steuerbescheiden und sonstigen
18 Verwaltungsakten⁸.

19 Die Vollmacht erstreckt sich auch auf die Entgegennahme von Mahnungen und Voll-
20 streckungsankündigungen.

21 Die Vollmacht gilt grundsätzlich zeitlich unbefristet,

22 *aber*

23 nicht für Veranlagungszeiträume bzw. Veranlagungstichtag/e vor _____.

24 nur für den/die Veranlagungszeitraum/-zeiträume bzw. Veranlagungstichtag/e _____⁹.

25 Die Vollmacht gilt, solange ihr Widerruf den Verfahrensbeteiligten nicht angezeigt worden ist¹⁰.

26 Bisher erteilte Vollmachten erlöschen.¹¹

27 *oder*

28 Nur dem/der o.a. Bevollmächtigten bisher erteilte Vollmachten erlöschen.

29 **Vollmacht zum Abruf von bei der Finanzverwaltung gespeicherten steuerlichen Daten¹²:**

30 Die Vollmacht erstreckt sich im Ausmaß der Bevollmächtigung nach Zeilen 7 bis 15 und 21 bis 28 auch
31 auf den elektronischen Datenabruf hinsichtlich der bei der Finanzverwaltung zum/zur oder für den/die
32 Vollmachtgeber/in gespeicherten steuerlichen Daten, soweit die Finanzverwaltung den Weg hierfür
33 eröffnet hat.

34 Diese Abrufbefugnis wird nicht erteilt.

35 Soweit im Fall einer **sachlichen oder zeitlichen Beschränkung der Bevollmächtigung**¹³ die
36 Abrufbefugnis aus technischen Gründen nicht beschränkbar ist, ist ein Datenabruf ausgeschlossen
37 (soweit nicht nachfolgend die Abrufbefugnis ausgedehnt wird).

38 Ungeachtet der Beschränkung der Bevollmächtigung wird dem/der o.a. Bevollmächtigten eine
39 unbeschränkte Abrufbefugnis erteilt.

40 Ich bin damit einverstanden, dass alle Daten dieser Vollmacht elektronisch in einer Vollmachtsdaten-
41 bank gespeichert und an die Finanzverwaltung übermittelt wer

42 Ort TRNAVA Datum 21.2.2022
43

- ¹ Bei Ehegatten bzw. Lebenspartnern sind, auch im Fall der Zusammenveranlagung, zwei eigenständige Vollmachten zu erteilen.
- ² Bei Körperschaften, Vermögensmassen und Personengesellschaften/-gemeinschaften sind bis zur Vergabe der W-IdNr. die derzeit gültigen Steuernummern im Beiblatt zur Vollmacht und in dem an die Finanzverwaltung zu übermittelnden Datensatz anzugeben (vgl. Fußnote 3). In der Vollmacht selbst kann in diesem Fall auf die Angabe einer Steuernummer an dieser Stelle verzichtet werden (Ausnahme: die Vollmacht soll der Finanzbehörde in Papier vorgelegt werden).
- ³ Die Steuernummern des/der Vollmachtgebers/in sind im Beiblatt zur Vollmacht und in der Vollmachtsdatenbank zu erfassen. In der Vollmacht selbst kann auf die Angabe einer Steuernummer an dieser Stelle verzichtet werden (Ausnahme: die Vollmacht soll der Finanzbehörde in Papier vorgelegt werden).
- ⁴ Diese Vollmacht regelt das Außenverhältnis zur Finanzbehörde und gilt im Auftragsverhältnis zwischen Bevollmächtigtem und Mandant, soweit nichts anderes bestimmt ist.
- ⁵ Person oder Gesellschaft, die nach § 3 StBerG zur Hilfeleistung in Steuersachen befugt ist.
- ⁶ Die Vollmacht umfasst insbesondere die Berechtigung
 - zur Abgabe und Entgegennahme von Erklärungen jeder Art,
 - zur Stellung von Anträgen in Haupt-, Neben- und Folgeverfahren,
 - zur Einlegung und Rücknahme außergerichtlicher Rechtsbehelfe jeder Art sowie zum Rechtsbehelfsverzicht,
 - zu außergerichtlichen Verhandlungen jeder Art.Die Berechtigung zur Entgegennahme von Steuerbescheiden und sonstigen Verwaltungsakten im Steuerschuldverhältnis ist in der Regel nur gegeben, soweit der/die Vollmachtgeber/in hierzu ausdrücklich bevollmächtigt hat (Hinweis auf § 122 Abs. 1 Satz 4 AO; vgl. Zeilen 16 bis 20).
- ⁷ Sachliche und/oder zeitliche Beschränkungen der Bevollmächtigung in Zeilen 15 und 21 bis 28 gelten auch bei der Bekanntgabevollmacht.
- ⁸ Gilt die Vertretungsvollmacht für die von der Gesellschaft/Gemeinschaft geschuldeten (Betriebs-)Steuern und wird das Feststellungsverfahren nicht in Zeile 15 abgewählt, wirkt die Vollmacht bei Ankreuzen der Zeile 17 zugleich als Bekanntgabevollmacht für die von der Gesellschaft/Gemeinschaft geschuldeten (Betriebs-) Steuern nach § 122 AO und als Empfangsvollmacht für das Feststellungsverfahren nach § 183 AO.
- ⁹ Soweit für einen künftigen Veranlagungszeitraum/-stichtag von der Verlängerung der Abgabefristen nach § 149 Abs. 3 AO profitiert werden soll, ist dies nur möglich, wenn erneut ein zur Hilfeleistung in Steuersachen Befugter (§§ 3 und 4 StBerG) mit Erstellung der Steuererklärung beauftragt (und ggf. bevollmächtigt) wird.
- ¹⁰ Ein Widerruf der erteilten Vollmacht wird der Finanzbehörde gegenüber erst wirksam, wenn er ihr zugeht (vgl. § 80 Abs. 1 Satz 3 AO).
- ¹¹ Dies gilt auch für Vollmachten, die nicht nach amtlich bestimmtem Formular nach amtlich vorgeschriebenem Datensatz über die amtlich bestimmten Schnittstellen elektronisch übermittelt worden sind. Bisher erteilte Bekanntgabevollmachten nach § 122 AO und Empfangsvollmachten nach § 183 AO erlöschen bei Anzeige einer neuen Bekanntgabe- oder Empfangsvollmacht in jedem Fall. Das Erlöschen von Datenabrufvollmachten, die nicht mittels einer Vollmachtsdatenbank der Kammer an das automationsgestützte Berechtigungsmanagement der Finanzverwaltung übermittelt worden sind, ist gesondert anzuzeigen.
- ¹² Wegen der technisch bedingten Einschränkungen in Bezug auf die Abrufbefugnis bei sachlicher und/oder zeitlicher Beschränkung der Bevollmächtigung Hinweis auf die Zeilen 35 bis 39.
- ¹³ Ein Ausschluss der Bevollmächtigung in Zeile 15 für die Vertretung
 - im außergerichtlichen Rechtsbehelfsverfahren,
 - in Verfahren der Finanzgerichtsbarkeit und
 - im Straf- und Bußgeldverfahren in Steuersachenist für den Umfang der Datenabrufbefugnis des/der Bevollmächtigten unerheblich. Eintragungen in Zeile 35 bis 39 sind in diesem Fall nicht erforderlich.
- ¹⁴ Bei Körperschaften, Vermögensmassen und Personengesellschaften/-gemeinschaften ist die Vollmacht vom gesetzlichen Vertreter zu unterschreiben. Bei Personengesellschaften und -gemeinschaften i. S. d. § 180 Abs. 1 Satz 1 Nr. 2 Buchst. a AO muss die Vollmacht demselben Bevollmächtigten gleichzeitig von den zur Vertretung der Feststellungsbeteiligten berechtigten Personen für das Feststellungsverfahren und von den zur Vertretung der Gesellschaft/Gemeinschaft berechtigten Personen für die Festsetzung der von der Gesellschaft/Gemeinschaft geschuldeten (Betriebs-)Steuern erteilt und unterschrieben werden, sofern nicht in Zeile 15 das Feststellungsverfahren abgewählt wurde.

Univerzita sv. Cyrila a Metoda v Trnave
Vollmachtgeber/in

IdNr.

NHS GmbH Wirtschaftsprüfungsgesellschaft
Bevollmächtigte/r (Name/Kanzlei)

Beiblatt zur Vollmacht zur Vertretung in Steuersachen

Dem/Der Vollmachtgeber/in ist bekannt, dass im Verhältnis zur Finanzverwaltung die von ihm/ihr dem/der Bevollmächtigten nach amtlich vorgeschriebenem Vollmachtmuster erteilte Vollmacht nur in dem Umfang Wirkung entfaltet, wie sie von dem/der Bevollmächtigten gegenüber der Finanzverwaltung angezeigt wird.

Die nach amtlich vorgeschriebenem Vollmachtmuster erteilte Vollmacht wird gegenüber der Finanzverwaltung für die nachfolgend aufgeführten Steuernummern des/der o. g. Vollmachtgebers/in von dem/der o. g. Bevollmächtigten angezeigt und entfaltet nur insoweit im Verhältnis zur Finanzverwaltung Wirkung. Sofern mit der nach amtlich vorgeschriebenem Vollmachtmuster erteilten Vollmacht bisher erteilte Vollmachten widerrufen werden sollen, gilt der Widerruf nur für die nachfolgend aufgeführten Steuernummern.

Sollte der/die o. g. Vollmachtgeber/in steuerlich unter weiteren, jedoch hier nicht aufgeführten Steuernummern geführt werden, entfaltet die nach amtlich vorgeschriebenem Vollmachtmuster erteilte Vollmacht für den/die o. g. Bevollmächtigten im Verhältnis zur Finanzverwaltung insoweit keine Wirkung.

Das Beiblatt ist bei erstmaliger Vollmachterteilung von dem/der Vollmachtgeber/in zu unterschreiben.

Bei späteren Änderungen und/oder Ergänzungen, die sich allein auf den Steuernummernumfang, aber nicht auf den Inhalt der nach amtlich vorgeschriebenem Vollmachtmuster erteilten Vollmacht auswirken, muss kein neues Beiblatt unterzeichnet werden, wenn der/die o. g. Bevollmächtigte die mit dem/der o. g. Vollmachtgeber/in - ggf. konkludent - getroffene Vereinbarung zum Steuernummernumfang in geeigneter Weise dokumentiert. Die Änderung oder Ergänzung ist der Finanzverwaltung in einem entsprechenden Datensatz zu übermitteln.

Finanzamt

Steuernummer

Land

TRNAVA
Ort

21.2.2022
Datum

Unterschrift Vollmachtgeber/in

1 _____
2 Grantor of the power of attorney (hereinafter the "Grantor")
3 _____
4 ID no. 2, 3
5 _____
6 Date of birth
7 _____
8

**Power of attorney
regarding representation in tax matters**

9 NHS GmbH Wirtschaftsprüfungsgesellschaft
10 Authorised representatives (name/firm)
11 – represented in the context of these proceedings by the persons so authorised under civil law and the German Act
Regulating the Profession of Tax Advisors (*Steuerberatungsgesetz – StBerG*) (hereinafter "StBerG") –
12/13 is hereby authorised to represent the Grantor in all tax and other matters within the meaning of section 1 StBerG.⁵

- 14 The authorised representative is authorised to grant and revoke substitute powers of attorney.
- 15 This power of attorney does **not** apply to –
- | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> income tax (<i>Einkommensteuer – ESt</i>) | <input type="checkbox"/> the preliminary-VAT-return procedure
(<i>Umsatzsteuer-[USt-]Vor anmeldungsverfahren</i>) |
| <input type="checkbox"/> VAT / turnover tax / sales tax (<i>Umsatzsteuer – USt</i>)
(hereinafter "VAT") | <input type="checkbox"/> the wage-tax reduction procedure (<i>Lohnsteuer-
ermäßigungsverfahren</i>) |
| <input type="checkbox"/> trade tax (<i>Gewerbesteuer – GewSt</i>) | <input type="checkbox"/> investment subsidy (<i>Investitionszulage</i>) |
| <input type="checkbox"/> determination procedures (<i>Feststellungsverfahren</i>)
under section 180 subsection 1 sent. 1 no. 2 and
subsection 2 German General Tax Code
(<i>Abgabenordnung – AO</i>) (hereinafter "AO") | <input type="checkbox"/> the assessment procedure (<i>Festsetzungsverfahren</i>) |
| <input type="checkbox"/> corporate income tax (<i>Körperschaftsteuer – KSt</i>) | <input type="checkbox"/> the collection procedure (<i>Erhebungsverfahren</i>)
(including enforcement proceedings
{ <i>Vollstreckungsverfahren</i> }) |
| <input type="checkbox"/> wage tax (<i>Lohnsteuer – LSt</i>) | <input type="checkbox"/> representation in out-of-court legal redress
proceedings |
| <input type="checkbox"/> land tax (<i>Grundsteuer – GrSt</i>) | <input type="checkbox"/> representation in tax-court proceedings |
| <input type="checkbox"/> real estate transfer tax (<i>Gründerwerbsteuer – GrESt</i>) | <input type="checkbox"/> representation in proceedings relating to criminal
law and administrative fines (tax) |
| <input type="checkbox"/> inheritance and gift tax (<i>Erbschaft-/Schenkungssteuer
– ErbSt/SchSt</i>) | |

16 **Power of attorney to receive notification⁷:**

17/18 The power of attorney also extends to taking receipt of tax-assessment notices and other administrative acts.⁸

19 The power of attorney also extends to taking receipt of reminders (*Mahnungen*) and enforcement notifications

20 (*Vollstreckungsankündigungen*).

21 As a rule, the power of attorney applies for an indefinite term

22 *but*

23 not in relation to assessment periods and/or assessment reference date(s) prior to _____

24 only in relation to the assessment period(s) and/or assessment reference date(s) _____⁹

25 The power of attorney applies unless and until the participants in the proceedings have been notified as to its revocation.¹⁰

26 Any previous powers of attorney granted cease to exist hereby.¹¹

27 *or*

28 Only previous powers of attorney granted to the above authorised representative cease to exist hereby.

29 **Power of attorney to retrieve tax data stored with the tax authorities¹²:**

30 Within the scope of the authorisation granted in lines 7 to 15 and 21 to 28, the power of attorney also extends to the

31 electronic retrieval of tax data stored with the tax authorities with respect to or for the Grantor to the extent that the tax

32/33 authorities have provided facilities in this regard.

34 This authority to retrieve is not granted.

35 If the power of attorney is limited in terms of subject matter or time¹³ and for technical reasons the authority to retrieve cannot be limited, a retrieval of data is excluded (to the extent that the authority to retrieve is not extended below).

36 Irrespective of the limitation of the power of attorney, the authorised representative is granted unlimited authority
37 to retrieve.
38

39 I agree to all data contained in this power of attorney being electronically stored in a power-of-attorney database and
40 transmitted to the tax authorities.

42 TRUVA, 27. 2. 2022
43 Place, Date Grantor

- 1 In the case of spouses or companions, respectively, two separate powers of attorney must be granted; this also applies in the case of a joint tax assessment.
- 2 In the case of corporations (*Körperschaften*), asset portfolios (*Vermögensmassen*) and partnerships/associations (*Personengesellschaften/-gemeinschaften*), the currently valid tax reference numbers ("tax ref. nos.") must be specified in the supplementary sheet to the power of attorney and in the data set to be transmitted to the tax authorities (cf. footnote 3) until a "business ID no." ("*Wirtschafts-IDNr.*" or "*W-IDNr.*") has been assigned. In that case, it is not necessary to quote a tax ref. no. in this power of attorney (except when it will be submitted the tax authority as a hardcopy).
- 3 The tax ref. nos. of the Grantor must be recorded in the supplementary sheet to the power of attorney and in the power-of-attorney database. It is not necessary to quote a tax ref. no. in this power of attorney (except when it will be submitted the tax authority as a hardcopy).
- 4 This power of attorney governs the external relationship vis-à-vis the tax authority and applies in the context of the engagement between the authorised representative and the client unless otherwise provided for.
- 5 Individual or company who/which, under section 3 German Act Regulating the Profession of Tax Advisors (*Steuerberatungsgesetz – StBerG*), is authorised to provide assistance in tax matters.
- 6 The power of attorney authorises the representative
 - to make and receive declarations of any kind;
 - to submit applications in main, ancillary and follow-up procedures;
 - to file and to withdraw out-of-court legal remedies of any kind as well as to waive legal remedies;
 - to conduct out-of-court negotiations of any kind.As a rule, an authorisation to take receipt of tax notices and other administrative acts in the context of the tax debtor-creditor relationship only exists to the extent that such authorisation has been expressly granted by the Grantor (reference is made to section 122 (1) sent. 4 German General Tax Code [*Abgabenordnung – AO*]; cf. lines 16 to 20).
- 7 Any limitations of the power of attorney in terms of subject matter and/or time in lines 15 and 21 to 28 also apply in the context of a power of attorney to take receipt.
- 8 If the power of attorney regarding representation in tax matters applies to the (operating) taxes owed by the partnership / association and if the determination procedure is not deselected in line 15, then – in the event that line 17 was checked – the power of attorney doubles as power of attorney to receive notification in relation to the (operating) taxes as per section 122 AO owed by the partnership / association and as power of attorney to take receipt in the context of the determination procedure as per section 183 AO.
- 9 To the extent that, in relation to a future assessment period / reference date, it is intended to take advantage of the extension of the filing deadlines as per section 149(3) AO, this will only be possible if, once again, a person authorised to provide assistance in tax matters (sects. 3 and 4 StBerG) is instructed to prepare the tax return (and possibly granted power of attorney).
- 10 A revocation of the power of attorney granted will take effect vis-à-vis the tax authority only when it is received by the tax authority (cf. section 80(1) sent. 3 AO).
- 11 This also applies to powers of attorney which have not been transmitted electronically based on the official form, based on the official data set and via the official interfaces. Previously granted powers of attorney to receive notification as per section 122 AO and powers of attorney to take receipt as per section 183 AO cease to exist in any event once notification of a new power of attorney to receive notification or to take receipt has been received. Separate notification of the fact that a power of attorney to retrieve tax data has ceased to exist must be provided to the tax authorities where that power of attorney was not transmitted to the automation-based authorisation management of the tax authorities via a power-of-attorney database maintained by a chamber [*Kammer*; this refers to the professional organisation of tax advisors, auditors or attorneys, respectively].
- 12 With respect to limitations that are due to technical reasons, in relation to the authority to retrieve in the context of limitations of the power of attorney in terms of subject matter and/or time, reference is made to lines 35 to 39.
- 13 Any exclusion of the authorisation in line 15 regarding representation
 - in out-of-court legal redress proceedings,
 - in tax-court proceedings and
 - in proceedings relating to criminal law and administrative fines in tax mattersis irrelevant for purposes of the scope of the authorised representative's authority to retrieve data. In this case, there is no need for any entries in lines 35 to 39.
- 14 In the case of corporations, asset portfolios and partnerships/ associations, the power of attorney must be signed by the statutory representative. Unless the determination procedure was deselected in line 15, the following applies: in the case of partnerships and associations within the meaning of section 180(1) sent. 1 no. 2 lit. a AO, the power of attorney must be granted to the same authorised representative and be signed simultaneously as follows: for the determination procedure, by the persons authorised to represent those participating in the determination procedure; and for the assessment of the (operating) taxes owed by the partnership / association, by the persons authorised to represent the partnership / association.

Grantor

ID no.

Authorised representative (name/firm)

**Supplementary sheet
to the power of attorney regarding representation in tax matters**

The Grantor is aware that, in relation to the tax authorities, the power of attorney granted by the Grantor to the authorised representative based on the officially-prescribed sample power of attorney takes effect only with the scope which is notified to the tax authorities by the authorised representative.

The power of attorney granted based on the officially-prescribed sample power of attorney is hereby notified to the tax authorities by the authorised representative with regard to the above Grantor's tax ref. nos. set out below, and it is only to that extent that the power of attorney takes effect vis-à-vis the tax authorities. To the extent that, using the power of attorney granted based on the officially-prescribed sample power of attorney, it is intended to revoke any previous powers of attorney, the revocation applies only to the tax ref. nos. set out below.

Should tax records exist in relation to the above Grantor under additional tax ref. nos. which, however, are not listed here, then the power of attorney granted based on the officially-prescribed sample power of attorney does not take effect in relation to those records for the above authorised representative vis-à-vis the tax authorities.

The supplementary sheet must be signed by the Grantor upon the initial granting of the power of attorney.

In the case of later modifications and/or amendments which solely relate to the extent of the tax ref. nos. but not to the content of the power of attorney granted based on the officially-prescribed sample power of attorney, it is not necessary to sign a new supplementary sheet provided that the authorised representative documents, in a suitable way, the agreement that was reached – possibly implicitly – with the Grantor regarding the extent of the tax ref. nos. The modification or amendment must be transmitted to the tax authorities by way of a corresponding data set.

Tax office

Tax ref. no.

Land (federal state within Germany)

TRUGVA
Place

21. 2. 2022
Date

Grantor's signature