

**GENERAL TERMS AND CONDITIONS FOR THE PROVISION OF  
ACCOUNTING SERVICES BY  
BFAST SPÓŁKA Z OGRANICZONĄ ODPOWIEDZIALNOŚCIĄ (LTD)**

**Table of contents**

<b>I. GENERAL PROVISIONS .....</b>	<b>1</b>
<b>II. GLOSSARY .....</b>	<b>2</b>
<b>III. COPYRIGHTS.....</b>	<b>4</b>
<b>IV. SCOPE OF THE OFFICE'S SERVICES .....</b>	<b>5</b>
<b>V. CLIENT'S RESPONSIBILITIES AND OBLIGATIONS .....</b>	<b>7</b>
<b>VI. SUBMISSION OF DOCUMENTS TO THE OFFICE .....</b>	<b>10</b>
<b>VII. RESPONSIBILITIES AND OBLIGATIONS OF THE OFFICE .....</b>	<b>14</b>
<b>VIII. DEPOSIT AND THE SUSPENSION OF SERVICES .....</b>	<b>18</b>
<b>IX. OFFICE'S REMUNERATION.....</b>	<b>19</b>
<b>X. COMMUNICATIONS .....</b>	<b>22</b>
<b>XI. CONFIDENTIALITY.....</b>	<b>22</b>
<b>XII. TERMINATION OF THE AGREEMENT.....</b>	<b>23</b>
<b>XIII. PERSONAL DATA .....</b>	<b>24</b>
<b>XIV. ELECTRONIC SERVICES - CLIENT PANEL.....</b>	<b>26</b>
<b>XV. COMPLAINTS.....</b>	<b>27</b>
<b>XVI. FINAL PROVISIONS .....</b>	<b>28</b>

**I. General provisions**

- 1) These Terms and Conditions determine the conditions of providing accounting services by the Office and constitute an integral part of the Agreement concluded between the Office and the Client, regulating its provisions in detail.
- 2) The Office provides financial and bookkeeping services and personnel and payroll services to Clients on the terms and conditions specified in the concluded Agreement, these Terms and Conditions and the Price List, in accordance with the provisions of applicable law on the territory of the Republic of Poland.
- 3) The Client is obliged to become familiar with these Terms and Conditions prior to concluding the Agreement and to abide by their provisions.
- 4) The Office declares that it:
  - a. is in an economic and financial position to ensure the execution of the Subject of the Agreement,

- b. has the necessary knowledge, skills and experience, as well as organizational capabilities to properly implement the provisions of the Agreement,
- c. has the necessary authorization and legal Comarch Optima software to implement the Agreement,
- d. the person signing the Agreement is duly authorized and empowered to enter into the Agreement and that he/she has obtained all corporate approvals for its conclusion and execution.

5) The Client declares that:

- a. it is not under any obligation to keep accounts in the manner and form provided for in the Accounting Act of September 29, 1994, with the proviso that this statement does not apply to a Client keeping books of account,
- b. the person signing the Agreement is duly authorized and empowered to enter into the Agreement and that he or she has obtained all corporate approvals for its conclusion and execution,
- c. is not engaged in activities that may be classified as incompatible with the Counteracting Money Laundering and Financing of Terrorism Act of March 1, 2018,
- d. is not a politically exposed person (so-called PEP) within the meaning of the Counteracting Money Laundering and Financing of Terrorism Act of March 1, 2018.

## II. Glossary

The terms and phrases used in these Terms and Conditions have the following meanings:

- 1) **Personnel file** - a set of documents related to the establishment of an employment or commission relationship by the Client with another natural person, including, in particular, a personal questionnaire, declarations to the commission agreement, medical examinations, certificates of completion of initial health and safety training, PIT declarations, employment certificates and school graduation certificates, other documents in accordance with the Decree of the Minister of Family, Labor and Social Policy of December 10, 2018 on employee Documentation.
- 2) **Office** - BFAST Spółka z ograniczoną odpowiedzialnością with its registered office in Poznań, address: 44A/40A Wierzbęcice Street, 61 - 568 Poznań, Poland, registered in the Register of Entrepreneurs of the National Court Register under KRS No. 0000604068, whose registration files are kept by the District Court Poznań - Nowe Miasto and Wilda in Poznań, VIII Economic Department of the National Court Register, with NIP 7822605968, with share capital of PLN 5,000.00, email kontakt@bfast.pl providing accounting services in the scope referred to in item IV of the Terms and Conditions.

- 3) **Price List** - information published on <https://bfast.pl/warunki-wspolpracy/>, in which the Office has determined the conditions and amount (net) of remuneration for the Office's services, which constitutes an integral part of the Agreement with the Office. A change of the Price List does not mean a change of the Agreement or Terms and does not require the Client's signature. When changing the Price List, the procedure described in these Terms applies.
- 4) **Document** - a document or a set of documents sent to the Office in a manner specified in point VI of the Terms and Conditions, in order to process the information contained therein for accounting, tax, personnel and payroll or social security purposes (ZUS), such as sales invoices, purchase invoices, bills, accounting notes, payrolls, declarations, time records, employee Personnel files, Documentation on fixed and current assets, contracts, policies and others. On the basis of one Document, several posting operations can be performed, especially when accounting is conducted within the accounting angles of team five.
- 5) **GTU** - the GTU item designation is an element of the JPK file marked as a mandatory field in their structure, represents the type of transaction.
- 6) **Confidential Information** - any confidential or proprietary information made available by the disclosing Party to the receiving Party for use in connection with the services described in the Terms or the Agreement, except (i) information that the receiving Party has already become aware of without breach of any confidentiality obligation (ii) information that is publicly available, except where the information is generally available as a result of disclosure by the receiving Party of such information in violation of this Agreement, and (iii) information that the receiving Party has obtained from a source other than the disclosing Party other than on a confidential basis. Confidential Information shall also include any trade secrets, procedures, proprietary data, including personal data, information and documents, and price or product information provided to the Receiving Party by the Disclosing Party.
- 7) **JPK** - unified control file (jednolity plik kontrolny).
- 8) **Client** - any entity entering into an Agreement with the Office, including a natural person conducting business activity, a legal person or an organizational unit without legal personality, to which regulations grant legal capacity, having the status of an entrepreneur within the meaning of the Civil Code Act, using services of the Office.
- 9) **KPIR** – revenue and expense ledger.
- 10) **Booking** – a single action to process information arising from Documents having accounting significance, or an operation performed by the Office, in accordance with the position included in the journal, income and expense ledger, the Office's register of purchases and sales, kept in accordance with the Client's accounting needs and applicable regulations, particularly the Accounting Act, the Act on income tax on natural persons, legal entities, goods and services, etc. The number of Bookings in a given period is the basis for determining the Office's remuneration for services rendered to the Client.
- 11) **Accounting period** - a full calendar month covered by accounting, tax, HR and payroll Documentation and related to social or health insurance.

- 12) **Client Panel** - a service provided electronically by the Office to Clients, the provision of which begins with the conclusion of the Agreement, by granting the Client individual access with a login and password. Access to the Client Panel is free of charge. The service enables the Client to register and maintain an electronic version of Documents, as well as to send them to the Office, to verify current tax, social and health insurance receivables, to verify the current status of settlements with the Office, to view the electronic ledger, to issue VAT invoices, to receive VAT invoices from the Office, to conduct collection processes, to monitor the execution of the subject of the Agreement by the Office and to communicate with the Office. Individual activities within the framework of the Client Panel may be subject to applicable fees in accordance with the Price List. The Client Panel is an inseparable part of the concluded Agreement, through which the Office performs part of its contractual obligations.
- 13) **Terms and Conditions** – these Terms and Conditions constituting an integral part of the Agreement on provision of accounting services to the Client by the Office, made available free of charge through the website at <https://bfast.pl/warunki-wspolpracy/>, which ensures the possibility of familiarizing with its content prior to the conclusion of the Agreement, as well as its acquisition (download), reproduction, recording and printing at any time during the term of the Agreement.
- 14) **Parties** - individually means the Client or the Office, or both entities together.
- 15) **Agreement** - means an agreement for the Office's provision of accounting, payroll or human resources services, listed in pt. IV of the Terms and Conditions, concluded between the Office and the Client, for an indefinite or definite term, agreed upon by the Client, the detailed type of services is determined by the package selected by the Client in accordance with the Price List.
- 16) **ZUS** – Polish social insurance institution (Zakład Ubezpieczeń Społecznych).
- 17) **Deposit** - security of payment due for the Office's performance of accounting, HR and tax services in the amount of the contractual quarterly gross remuneration for the Office's services due in accordance with the package of services selected by the Client, established on the terms specified in the Rules.

### III. Copyrights

Exclusive copyrights to the content contained on the bfast.pl website and being a part of the Agreement, Price List or Terms and Conditions belong to BFAST Spółka z ograniczoną odpowiedzialnością with its registered office in Poznań, address: 44A/40A Wierzbicice Street, 61 - 568 Poznań, Poland, registered in the Register of Entrepreneurs of the National Court Register under KRS No. 0000604068, whose registration files are kept by the District Court Poznań - Nowe Miasto and Wilda in Poznań, VIII Economic Department of the National Court Register, with NIP 7822605968, or third parties from whom the Office obtained the rights to use such content. Copyrights related to the bfast.pl website and the Client Panel, are subject to the protection of the Act on Copyright and Related Rights of February 4, 1994 (Journal of Laws of 2017, item 880, i.e.).

#### **IV. Scope of the Office's services**

- 1) The Office provides services in accordance with the Price List and the services indicated by the Client in the Agreement, as well as additional services consisting in particular of:
  - a. recognizing the Documents provided by the Client by Booking them,
  - b. keeping records of purchases and sales of VAT,
  - c. calculating tax liabilities for PIT, CIT and VAT, on the basis of the Purchase Documents provided by the Client and maintained records of sales documents,
  - d. submitting tax returns electronically,
  - e. preparation of annual tax returns for the taxpayer settling individually (PIT-36 + PIT-O or PIT-36L),
  - f. registering and de-registering the Client's employees with ZUS,
  - g. preparing payroll-related information and Documents-related information and Documents,
  - h. calculating liabilities to ZUS,
  - i. submitting insurance documents to ZUS,
  - j. personnel services for Client's employees,
  - k. other activities in accordance with the Client's demand indicated in the Agreement or additional order in accordance with the Price List or individual quote,
  - l. in regard to the income and expense book:
    - i. maintaining a tax income and expense ledger,
    - ii. keeping records of VAT purchases and sales,
    - iii. conducting human resources and payroll activities (including ZUS settlements),
    - iv. determining the amount of prepayments due for income tax and VAT and preparing the relevant tax returns,
    - v. keeping records of fixed assets and intangible assets, as well as equipment records,
    - vi. preparation of Client's annual income tax returns,
    - vii. meetings at the Office to analyze the Client's current financial and tax situation (in case of certain packages of the Agreement in accordance with the Price List),
    - viii. handling inspections conducted by the Polish Tax Office, the Tax Chamber, the National Bank of Poland, the Central Statistics Office - to the extent relating to accounting and tax records,
    - ix. creating and sending to the competent Tax Office the Uniform Control File (JPK),
  - m. in regard to the lump sum on registered income:
    - i. keeping records of income to determine the lump sum income tax,
    - ii. keeping records of VAT purchases and sales,
    - iii. conducting human resources and payroll activities (including ZUS settlements),
    - iv. determining the amount of prepayment payments due for income tax and VAT and preparing the relevant tax returns,

- v. keeping records of fixed assets and intangible assets,
  - vi. preparation of annual income tax settlements of the Principal,
  - vii. handling inspections conducted by the Polish Tax Office, the Tax Chamber, the National Bank of Poland, the Central Statistics Office - to the extent relating to accounting and tax records,
  - viii. creating and sending to the competent Tax Office the Uniform Control File (JPK),
- n. in regard to the taxpayer's card:
- i. keeping sales records for tax card purposes,
  - ii. keeping records of VAT purchases and sales,
  - iii. conducting human resources and payroll activities (including ZUS settlements),
  - iv. handling inspections conducted by the Polish Tax Office, the Tax Chamber, the National Bank of Poland, the Central Statistics Office - to the extent relating to accounting and tax records,
  - v. creating and sending to the competent Tax Office the Uniform Control File (JPK),
- o. in regard to accounting records:
- i. keeping the Client's accounting records (synthetic and analytical) in the form of journal, general ledger and subsidiary ledger accounts, statement of turnover and balances of general ledger and subsidiary ledger accounts, separately prepared inventory,
  - ii. keeping records of VAT purchases and sales,
  - iii. conducting human resources and payroll activities (including ZUS settlements),
  - iv. determining the amount of income tax and VAT prepayments due and preparing the relevant tax returns,
  - v. preparing annual returns in accordance with tax laws and annual financial statements in accordance with the Accounting Act, based on the data resulting from accounting records and other necessary information provided by the Client for this purpose,
  - vi. preparation, at the Client's request, of financial reports for the purposes of management accounting - balance sheet and profit and loss account and statement of transactions and balances, payable additionally according to the prices included in the Price List,
  - vii. ongoing analysis of the financial and tax situation with certain packages in accordance with the Price List,
  - viii. handling inspections conducted by the Polish Tax Office, the Tax Chamber, the National Bank of Poland, the Central Statistics Office - to the extent relating to accounting and tax records,
  - ix. creating and sending to the competent Tax Office the Uniform Control File (JPK).
- 2) The services referred to in pt. IV. 1) of the Terms and Conditions, will be performed by the Office on the basis of Documents: accounting and personnel and payroll; provided to the Office by the Client, in the manner specified in point VI of the Terms and Conditions.

- 3) The scope of services provided by the Office, binding the Parties, will be determined in the Agreement, on the basis of the appropriate package and additional services selected by the Client. The scope of services provided by the Office depends on the package selected by the Client: Base Package, Silver Package, Gold Package, Platinum Package in accordance with the Price List. The number of documents indicated in a given package means the monthly number of Bookings in terms of the Terms and Conditions.
- 4) The Office provides services on working days from Monday to Friday from 8:00 am to 3:00 pm, except for public holidays.
- 5) The Client is entitled to change the package of his choice indicated in the Agreement, no more than twice in one calendar year. If the Client wishes to change the package, he is obliged to notify the Office of prepayment via email sent to the Office email address: kontakt@bfast.pl. The package change must be confirmed by the Office via a return email. The Office reserves the right to refuse to change the package in justified cases, including, but not limited to, the existence on the part of the Client of any arrears in payments or arrears in sending Documentation necessary for providing accounting services. The new package will be effective from the next calendar month following the month of notification of the desire to change. Change of the package by the Client, under the terms of this section of the Terms and Conditions, does not require an amendment to the Agreement.

## **V. Client's responsibilities and obligations**

- 1) The Client undertakes to timely:
  - a) provide the Office with complete Documents in traditional or electronic form in accordance with Section VI of the Terms and Conditions,
  - b) provide confirmations of payment of salaries, ZUS contributions, bank charges and other costs for which there are no accounting documents, but which should be included in the costs of doing business,
  - c) transfer with full accounting to the Office of bank statements in PDF and mt 940 or PDF and CSV or only in PDF depending on the selected statement accounting package,
  - d) record and provide records of undocumented sales,
  - e) transfer maintained vehicle mileage records,
  - f) purchase/possess and report to the appropriate Tax Office and maintain a fiscal cash register - if required by law, maintain at the place of business records of undocumented sales or, if required by law, install cash registers (fiscal cash registers) at each point of sale and report each fact of installation of new cash registers to the appropriate Tax Authority,
  - g) transfer the working hours records kept and provide the Office with the data necessary for the preparation of payroll lists,
  - h) provide the inventory prepared at the end of the year in the form of a physical inventory of quantities and the valuation of these quantities,
  - i) to provide the actual described expenditures on the supplied Documents, and in the case of purchases to existing fixed assets in the records, a careful description making it possible to determine which fixed asset the purchase relates to and the nature of the expenditure, i.e. whether it is an improvement

- (reconstruction, superstructure, reconstruction, modernization) or a repair, i.e. replacement of a broken element,
- j) file all declarations other than VAT, PIT, ZUS after granting the power of attorney to the Office, and financial statements if they have not been entrusted to the Office for filing on the basis of an appropriate power of attorney,
  - k) set up a ZUS account in the electronic ZUS PUE system and provide the Office with the required data regarding the settlement of contributions,
  - l) grant the Office appropriate powers of attorney to represent the Client before tax authorities and the ZUS in the form of separate documents, in particular, to submit to the ZUS a ZUS-PEL power of attorney in favor of the Office's employees, to submit to the appropriate Tax Office a UPL power of attorney at the beginning of cooperation and at any possible subsequent change of the dedicated accountant who serves the Client, and to pay the costs of the powers of attorney granted to the Office,
  - m) pay its public and contractual obligations to the Office,
  - n) provide information on the payment of its expenses,
  - o) transfer of all employment contracts and Personnel files of employees if the Office is entrusted with the maintenance of personnel and payroll records,
  - p) prepare all Documents with a transfer protocol for the scheduled date of their collection or sending to the Office, if transferred in traditional form, and deliver them to the Office, and constituting the basis for the Office's services, no later than the fifth day of the month following the month to which the Documents relate,
  - q) provide access to other documents indispensable for evaluation of qualification of the Documents, such as: contracts, agreements, decisions, reports, etc., as well as informing about all changes and conditions influencing the amount and correctness of calculating tax liability and keeping accounting books, and promptly notifying the Office in an exhaustive, reliable and truthful manner about all changes regarding business or statutory activity, affecting provision of services and performance of the Agreement by the Office,
  - r) provide the Office - within the term indicated by the Office - with all documents necessary for preparing annual tax returns, including confirmations of payment of prepayment payments for income tax, documents concerning a spouse, if the Client is going to settle jointly with his/her spouse, and other documents and information required for preparing annual tax return and for the Client to take advantage of possible reliefs,
  - s) submit to the Office only Documents which originals are in the Client's possession and whose content and form are in accordance with the original,
  - t) submit cost-related Documents with appropriate annotations, including the date of receipt, purpose of the item on the invoice, and other details that affect proper accounting records. If a Document does not have a GTU (Goods and Services Tax) number, the Client is required to provide the Document with the correct GTU number for the transaction to be recorded in the JPK (Standard Audit File for Tax purposes). Any deficiencies in this regard must be completed by the Client within the timeframe indicated by the Office. In the event of Client's omissions in describing sales invoices with GTU codes, the Client is responsible for any potential incorrect JPK reporting,



- u) inform about all related transactions. In the absence of explicit information on the invoice informing about sales to related entities, the Office will assume that there are no connections between the subjects of the transaction. The Client is fully responsible for providing the aforementioned information and the lack of marking the document about the affiliation, is considered as default information, i.e., "no affiliation between entities",
  - v) provide information about the Client's expenses related to sales through online platforms, auctions, etc., the Client is obliged to describe in detail each Document what the specific expense was, what the transactions were, and which VAT invoices were related to these transactions. This obligation is considered fulfilled if the Documents received from the Client contain the relevant annotations,
  - w) in the case of keeping full books of accounts, promptly provide explanations in the scope of settlements conducted if the Office is not sure what a given cash or bank operation concerned or how to settle a given accounting document,
  - x) provide additional statements necessary for the proper settlement of employee prepayments and loans, factoring and other documents necessary for the proper conduct of settlements,
  - y) provide loan agreements and other necessary documents for the reliable conduct of accounting matters,
  - z) independently watch over the limits and deadlines for:
    - a. undocumented sales in cases specified by law and the need to purchase a fiscal cash register after exceeding the threshold,
    - b. subjective exemption from VAT in accordance with Article 113(1) of the Tax on Goods and Services Act of March 11, 2004,
    - c. exemption from registration for VAT in other countries or exemption from registration for VAT OSS.
- 2) The Client shall be liable for:
- a. incorrect or untimely submitting of declarations (e.g., VAT or JPK) not entrusted to the Office for submission, or in case of failure to provide the appropriate power of attorney, including any administrative penalties and penal interest for late payment,
  - b. collecting of due taxes and timely payment of the same to the account of the competent tax authorities,
  - c. collecting contributions for all social and health insurance and paying them in a timely manner to the appropriate accounts of the ZUS,
  - d. ensuring the correctness and timely submission of information to the Office, which is the basis for the provision of services, and, consequently, for any negative consequences of any delay due to the Client's fault, and for his own instructions,
  - e. the accepted deadline for receipt of the Document by the Office, as well as any administrative penalties or interest in case of failure to meet the deadlines through the fault of the Client,
  - f. the accuracy of the costs and for the fact that they serve to obtain or secure revenue in accordance with applicable laws,
  - g. timely submission of financial reports prepared by the Office,
  - h. timely delivery of PIT11 forms to employees.

## **VI. Submission of Documents to the Office**

- 1) Clients are obliged to submit Documents and other documents necessary for Booking and the Office's performance of the subject of the Agreement within the following deadlines:
  - a) The Client is obliged to submit to the Office by the fifth day of the following month:
    - a. a set of Documents showing income earned and costs incurred, described by the date of receipt, the purpose of the items on the Documents, and other descriptions, necessary for proper settlement of liabilities/receivables to the tax office as well as proper maintenance of accounting records and relevant VAT registers and other additional records,
    - b. evidence of purchase (acquisition), liquidation, destruction, sale of a fixed asset or equipment, or the protocol of receipt of a fixed asset - for records of fixed assets and equipment,
    - c. proofs of purchase (acquisition), liquidation, destruction, sale of a fixed asset or equipment, or protocol of receipt of a fixed asset - for records of vehicle mileage,
    - d. confirmations of payment of salaries, social security contributions, bank charges and other costs for which there are no accounting documents, but should be included in the costs of doing business in the case of simplified accounting or bank statements in PDF format,
    - e. information if the scope of the Client's business has changed or expanded in the previous month, resulting in new costs of a different nature, which could be considered by the Office as expenses that do not constitute revenue recognition costs,
    - f. bank statements in PDF or PDF and mt 940 format or PDF and CSV for full accounting,
    - g. cash reports, if cash turnover is conducted,
  - b) up to 2 days from the date of signing the employment contract or civil law agreement:
    - a. personal questionnaire and a set of signed documents evidencing the signing of the contract - for the purpose of making ZUS notifications,
  - c) up to 2 days from the date of termination of the employment contract or civil law agreement by agreement or by notice:
    - a. a set of signed documents evidencing the termination of the contract - for the purpose of preparing ZUS 'deregistrations',
  - d) on the first three days of the month for the previous month if the date of payment of wages adopted by the Client is the 10th day of the month (full-time) or the 15th day of the month (assignments), or 5 days before the end of the month if the payment of wages is to be made on the last day of a given month:
    - a. time records and a set of documents for preparing payroll-related information and Documents – including the following: attendance lists,

documents confirming absence, documents/information needed to calculate wage and non-wage allowances, information about possible bailiff seizures on wages as well as any other documents/information needed for proper calculation of wages,

- e) Four business days before the date of the change::
  - a. a written statement from the Client regarding the change in ZUS coverage,
- f) by January 31 of the following year:
  - a. Information on the status of the contributor's account as of December 31 of each year (issued at the request of RD3).
- 2) At the commencement of cooperation with the Office, the Client is obliged to provide, depending on the form of business and bookkeeping::
  - a. Business books:
    - i. Accounting policy,
    - ii. Financial statements for the previous fiscal year,
    - iii. CIT for the previous fiscal year,
    - iv. A statement of transactions and balances as of the last calendar day of the previous accounting period (or a copy of the program's database),
    - v. Records of fixed assets, equipment and intangible assets,
    - vi. Records of VAT purchases and sales together with VAT-7 declarations for the fiscal year,
    - vii. JPK VAT in electronic version in XML format,
    - viii. A statement of turnover and balances including the opening balance, the turnover of the "Pn" and "Ma" and the closing balance as of the last accounting day of the previous Office,
    - ix. Settlements with Clients and contractors by individual invoices as of the last accounting day of the previous accounting office,
    - x. Table of accrued expenses,
    - xi. Currency notebooks or printouts from the currency depot with the identification of outstanding currency transactions, which will be necessary for the opening balance of the currency depot - if there are currency accounts / transactions in currency,
    - xii. VAT-7 declarations with VAT registers of purchases and sales for all months in a given year, UPO for VAT-7 and for JPK,
    - xiii. Statement of non-tax expenses of the current and previous accounting period,
    - xiv. Source documents (invoices, bank statements, cash reports, purchase/sales contracts, others),
    - xv. Agreements concluded with partners or members of bodies, including loan agreements.
  - b. Simplified accounting:
    - i. A printout of the KPiR or a printout of the sales records for the lump sum (or a copy of the program database) on a monthly basis

- for the most recent accounting period in which the previous accounting office oversaw matters,
- ii. Statement of prepayment income tax payments for the accounting period from the beginning of the period:
    1. income tax prepayments due,
    2. information on tax prepayments paid by the Client,
  - iii. Statement of ZUS contributions for the given accounting period from the beginning of the periods including:
    1. ZUS contributions due,
    2. paid ZUS contributions,
    3. Client's social contributions included in the KPIR records, including contributions: health / social / labor fund,
    4. Client's social contributions deducted from tax other than through KPIR records, including contributions: health / social / labor fund,
    5. in the case of items 3 and 4 above, it is necessary to tabulate the contributions that reduce the tax base broken down by group of contributions and months of write-offs. Each of the tables above should include a summary of the ZUS contributions written off during the accounting period,
  - iv. VAT returns from the beginning of the fiscal year,
  - v. VAT JPK from the beginning of the fiscal year in electronic version in XML format,
  - vi. Transfer confirmations of paid ZUS contributions in the calendar year,
  - vii. Payroll lists from the previous accounting period that were not tax expenses and should be included in the first accounting period maintained by the Office.
- c. Human resources:
- i. current year's payroll cards (or copies of a human resources program),
  - ii. payroll cards for the past 12 months (or copies of the HR program),
  - iii. vacation cards,
  - iv. benefit and absence cards,
  - v. database of the Payer program (or a printout of each DRA since the beginning of the business),
  - vi. employee Personnel files,
  - vii. Client's accepted wage payment dates.
- d. Payroll lists:
- i. Lists of payroll cards/payroll, allowance cards for the accounting period (or a copy of the program),
  - ii. Payroll program database if applicable,
  - iii. Summary of wage payments for the last twelve calendar months according to declarations.

3) The Client may submit the Documents to the Office in two forms:

a) in original:

- a. in person at the secretary's office of the Office or in special mailboxes designated by the Office,
- b. through INPOST - at Client's or Office's expense, depending on the package chosen by the Client in the Agreement in accordance with the Price List. Shipment then takes place on the Client's order submitted through the Client Panel or by phone/email by an Office employee,
- c. by regular mail through Poczta Polska (the Polish Post) - at the expense of the Client or the Office, depending on the package selected by the Client in accordance with the Price List,
- d. by courier service - at the expense of the Client or the Office, depending on the package selected by the Client in accordance with the Price List.

b) Electronically in the form of a legible scan or legible photograph:

- a. to the Office's email address kontakt@bfast.pl or to the email address of its dedicated accountant,
- b. via Google Drive in accordance with the rules of the platform, as determined before an entity independent of the Office),
- c. via Dropbox (in accordance with the rules of the platform, as defined before an entity independent of the Office),
- d. through an encrypted online platform via the Client Panel.

4) Documents transmitted in originals at the special request of the Client made by email or in writing, within the framework of additional services described in the Price List, may be scanned by the Office. The scans will be attached to the posted expense and will be visible in the Client Panel.

5) The date of submission of Documents in the manner specified in section 3) a) a. is considered to be the date of delivery of the Documents to the Office's address.

6) The date of submission of Documents through the path in the manner specified in section 3) a) b., c. and d. is considered to be the date of mailing.

7) The date of submission of Documents using the form specified in point 3) b) sub-section a., b., c., d. is considered to be the date of delivery of the section to the email address or posting on the relevant online platform selected by the Client.

8) Submission of Documents after the dates specified in section 1) is associated with additional fees charged by the Office - in accordance with the Price List, depending on the Contract package adopted by the Client.

9) The place of storage of accounting Documentation is:

- a) the Office's registered office - if the Client provides the Office with original documents and chooses not to collect them,
- b) the Client's registered office - if the Client provides the Office with copies, scans, photos of documents.

The Office may charge an additional fee for storage costs, according to the Price List, for storing documents beyond the current accounting period.

10) After the closure of the tax year, the Documents held by the Office in original form shall be sent to the address specified by the Client by courier service, at the Client's expense, or shall be handed over to the Client in person against receipt. From the

moment the Documents are handed over or sent by courier, the Client is solely responsible for their storage, protection against damage or theft.

- 11) When transferring the Documents to the Office in an electronic version, the Client is responsible for storing the original Documents and at the same time agrees to allow the Office to keep the books only in the form of scans or photos - in accordance with applicable regulations.
- 12) When submitting Documents to the Office in the traditional (paper) format, the Office is responsible for storing the original Documents that have been submitted to them. In the case of submitting original Documents to the Office, the Client is obligated to include a document transfer protocol with each shipment, confirming which Documents and in what quantity have been delivered to the Office. If the Client fails to provide the document transfer protocol to the Office, the Office shall not be held responsible for any unrecorded or undelivered original Documents.
- 13) If the Client has paid for a package in which the Office bears the cost of sending the Documents from the Client to the Office, the Documents are received only from the territory of the Republic of Poland. The Office does not bear the cost of international shipments.
- 14) Every request for a courier or other carrier made by the Office must be preceded by the Client placing an order for document pickup at the Office. The responsibility for timely ordering of document transport lies with the Client.
- 15) In the case of document pickup by a courier or carrier paid for by the Office under the Agreement, the pickup of Documents will take place on business days (Monday to Friday, excluding holidays and public holidays).
- 16) The Office is not obliged to arrange for another transport for document pickup if the Client fails to have the Documents prepared on the scheduled pickup day.
- 17) Any delays in the delivery of Documents by Clients beyond the specified deadline are subject to additional charges as per the Price List. Clients who have higher-tier packages as per the Price List are entitled to an extended deadline for the delivery of the last batch of Documents.

## **VII. Responsibilities and obligations of the Office**

- 1) The Office undertakes to exercise a high degree of diligence in the performance of the Agreement and to act in accordance with current applicable regulations. The Office undertakes and warrants that it is authorized and has all necessary permits and approvals to fulfill its obligations under the Agreement, and that it will provide services with appropriately qualified personnel in accordance with applicable laws and regulations. The Office may engage third parties as subcontractors to provide the services provided for in the Agreement to the Client.
- 2) The Office is obliged to inform the Client of the amount of the Client's public liabilities at least 2 days before the due date, provided that the Client meets the deadlines established in point VI. 1) of the Terms and Conditions.
- 3) The Office is responsible for:
  - a. timely providing information on calculated taxes, ZUS contributions, and other events, provided that the Client meets the deadlines established in point VI. 1) of the Terms and Conditions,

- b. actual losses and damages incurred by the Client in connection with the execution of the concluded Agreement, which are the result of a culpable action or omission, gross negligence or lack of due diligence of the Office,
  - c. activities covered by the Agreement during its term. If there is a necessity to perform or supplement activities required by generally applicable legal regulations, prior to the conclusion of the Agreement with the Client (e.g. as a result of the Client's failure to keep mandatory bookkeeping), it requires additional agreement between the Parties on the basis of a separate order and then, if the Client has not placed a separate order, the Office's responsibility for any deficiencies or errors prior to the conclusion of the Agreement is excluded.
- 4) The Office is not responsible for:
- a. untimely payment of public and legal liabilities by the Client,
  - b. losses and damages sustained by the Client in connection with the Office's suspension of the execution of the concluded Agreement in accordance with the point VIII of the Terms and Conditions, in connection with the Client's failure to fulfill his payment obligations towards the Office, as well as damages connected with untimely drawing up of the financial statement if the Client has not paid the due fee on this account,
  - c. the business effect of the Agreement obtained by the Client. The Agreement is a contract of diligent work, not of result,
  - d. loss by the Client of access data to the Client's email account, the Client's panel, the ZUS Internet panel, caused by external factors such as malware or other circumstances beyond the Office's control, as well as for Client's erroneous or inaccurate indication of personal or address data necessary for execution of the Agreement, nor for the operation of email servers, electronic banking, data communications links or services of external operators used by the Client,
  - e. damage to the Client and other persons if the Documents received from the Client which are the basis for making entries in accounting and tax records are not authentic, are unreliable or defective, i.e., do not comply with the rules provided for such documents in separate regulations,
  - f. there has been a failure to meet the deadline for submission of the Documents by the Client, causing a delay or making an erroneous entry in the accounting and tax records, as well as a defective determination of an erroneous entry in the accounting and tax records, as well as a defective determination of prepayments for income tax and VAT, or a delay in the establishment of the relevant declarations at the Tax Office, ZUS or other financial statements required by law,
  - g. if the Client has withheld any data and information necessary for the proper execution of the Agreement,
  - h. the effects of force majeure, understood as an event beyond the control of the Office, which makes the performance of obligations impossible, or which may be considered impossible due to the prevailing circumstances. Force majeure in particular includes atmospheric conditions, failures or disruptions of equipment supplying electricity, heat, light, closures of the economy due to government decision, unavailability of accountants due

- to quarantine, pandemics threatening health or life, acts of war, acts of terrorist activities, bomb alerts, declaration of national mourning or actions of state or local authorities
- i. in the formulation of policies, laws and regulations affecting the performance of obligations and computer viruses against which the anti-virus program has failed to defend, hacking attacks, IT equipment failures, Office intrusion, fire or flood, licensed software failures and others not mentioned,
  - j. i. the collection of taxes due and their timely payment to the account of the relevant tax authorities, nor for the collection of contributions to any social and health insurance and their timely payment to the relevant accounts of the ZUS,
  - k. booking a business event against the Office's opinion upon the Client's express written/email or submitted via the Client Panel, and under the Client's responsibility for the consequences that may arise from such booking,
  - l. damages resulting from the malfunctioning of the Client's hardware or software and any other visitor to the Client Panel,
  - m. damages resulting from the Client's use of external platforms to transmit information to the Office such as email, DropBox or Google Drive,
  - n. any damage resulting from the Client's disclosure to third parties of data allowing access to the Client Panel,
  - o. any indirect damages or lost profits resulting from an error or omission on the part of the Office,
  - p. for unperformed services after the termination date of the Agreement, including, in particular, termination of the Agreement with immediate effect - even if they concern documents that were issued during the term of the Agreement and were sent to the Office after the termination date (or during the suspension of the service prior to termination with immediate effect) or any damages that may result from the above.
- 5) If the Agreement is not performed or is improperly performed for reasons beyond the Office's control, as well as in a situation where rendering services by the Office has been suspended due to the Client's failure to fulfill payment obligations to the Office in accordance with the point VIII, the Office is not responsible for the resulting damages, including direct and indirect damages of the Client, as well as for lost profits.
  - 6) The Office declares that during the performance of the service it has valid liability insurance for the services it performs and will maintain it throughout the duration of the Agreement with the Client. Details of the current policy can be found on the website <https://bfast.pl/warunki-wspolpracy/> in the 'ABOUT US' ('O NAS') tab.
  - 7) The Office may refuse to execute the Client's order if the Documents provided by the Client are not sufficient for proper execution of the Agreement or are illegal, and execution of the order would expose the Office to criminal liability or financial damage.
  - 8) If the Office fails to perform the subject of the Agreement in whole or in part due to force majeure, the Client is not entitled to any compensation or damages.
  - 9) The services of the Office, according to the package selected by the Client, consist of all services listed in the Price List. Failure to perform one of the services or



- improper performance of one of the services or incomplete performance of one of the services shall not constitute improper performance of the entire Agreement.
- 10) The booking of a business event against the Office's opinion may be made only on the Client's express written/email or submitted via the Client Panel, and on the Client's responsibility for the consequences that may arise from such booking.
  - 11) The Office shall not perform Booking of Client's Documents relating to cars (fuel, parking, repairs, highways and others), on which the vehicle registration number is not indicated. Booking of such a Document will be possible in the next calendar month after the Client completes the properly described Document.
  - 12) If, in the Office's opinion, a particular Document or expense is not tax deductible, the Office has the right not to book the Document, without additional approval from the Client. Such Document will be described by the Office as not subject to Booking and will be available for collection or inspection in accordance with the accepted terms of the Office.
  - 13) In order to include an expense (e.g., bank fees and interest) as a tax expense, the Office must receive confirmation of payment from the Client (e.g., bank statement or receipts of bank charges, etc.).
  - 14) If the Client fails to provide confirmations of payment for salaries and ZUS, the Office may assume that the expense is not a tax expense or accept it as a tax expense with the assumption that the expense was paid on time - at the sole responsibility of the Client. It is the Client's responsibility to inform the Office that he/she has not paid salaries, ZUS contributions on time in a given fiscal year. If the Client does not provide the Office with clear feedback on the failure to pay or pay on time for ZUS or salaries, the Office is not responsible for their erroneous inclusion in tax expenses.
  - 15) With full accounting, if the Office does not receive correct Documents regarding the expenses shown in the bank statements, these expenses will be considered as non-tax expenses. In addition, if the Client has provided a Document paid in cash or relating to a minor transaction depending on the location of the transaction (e.g., a gas station), which is not paid by wire transfer, the Office will assume that a transaction has been made in which the payer is the Client's owner, partner or member of the body. Unless the Client provides the Office with a detailed cash register report indicating cash register receipts and disbursements from which it can be seen that the transaction was paid for by other means.
  - 16) In the event of an order by the Client to prepare a financial report, the Client, for reasons beyond the Office's control, fails to provide the required information, explanations or documents, the Office reserves the right to refuse to prepare a financial report, while retaining the right to remuneration therefor, if the Office has taken the necessary steps and actions to fulfill its obligation, particularly if the Office has performed services in the previous accounting period and has closed this accounting period in terms of accounting.
  - 17) The Office's total liability, except for acts of willful misconduct or personal injury, for non-performance or improper performance of services to the Client, in the case of errors or omissions not covered by the Office's liability policy, is limited to the amount of three times the last subscription chosen by the Client in the net Agreement. To the maximum extent permitted by law, in no event shall the Office be liable for any indirect, special, incidental, implied, exemplary or consequential

damages, including, but not limited to, loss of profits, reputation or other intangible property of the Client.

### **VIII. Deposit and the suspension of services**

- 1) In the event that the Client fails to pay the remuneration within the period referred to in Section IX. 6), the Office will summon the Client at the email address provided by the Client to make immediate payment. If, after 10 days from the expiration of the payment deadline or 2 days from the date of sending the summons, the Client fails to pay the arrears to the Office, the Office has the right to suspend the performance of accounting, HR and tax-related and other services on behalf of the Client in accordance with the concluded Agreement. In addition, after 14 days from the expiration of the payment deadline, the Office is entitled to terminate the Agreement immediately. With the termination of the Agreement in this mode, there are additional fees indicated in the Terms and Price List and related to the contractually anticipated termination period.
- 2) The Office undertakes to notify the Client via email of the suspension of accounting services.
- 3) Suspension of the performance of services to the Client occurs until the due remuneration is credited to the Office's bank account. Resumption of service may involve the Office charging an additional amount for costs associated with resumption of service in IT systems in accordance with the applicable Price List.
- 4) During the period of suspending services for the benefit of the Client, the Office does not perform for the benefit of the Client the services specified in the Agreement, nor any other additional services individually agreed with the Client. The Office retains the right to remuneration for the period of suspension of the performance of services under the terms of item VIII due to the necessity of maintaining the necessary capacity to properly provide services.
- 5) The Office's exercising of the right to suspend the performance of services to the Client does not imply the loss of the right to exercise the right to accrue statutory interest for late payment.
- 6) During the period of suspension of the performance of accounting services, the Office is not responsible for the negative consequences associated with the Client's failure to pay on time, including, in particular, any surcharges, penalties, fines, interest, damages and other lost benefits caused, for example, by failure to obtain financing due to lack of financial results, etc.
- 7) During the suspension of services, the Office does not collect Documents from the Client. After the Client has paid the arrears, the Client is obliged to pay the fee in accordance with the Price List for the resumption of the service and cover any collection costs in accordance with the Price List and any other additional costs incurred by the Office.
- 8) The Office is entitled to suspend bookkeeping-human resources-tax services or terminate the Agreement with immediate effect and demand an additional fee indicated in the Terms and Price List, and related to the contractually anticipated termination period, also in the event that any of the Client's capital or personal related entities meet the conditions indicated in pt. VIII 1) under any other Contracts linking it with the Office.

- 9) In the case of notorious delays of the Client in payments or after suspension of accounting services to the Client, or in the case of re-establishing cooperation with Clients after the Office has terminated the agreement immediately, the Office has the right to demand a Deposit from the Client. In justified cases (e.g., high probability of using numerous additional services), the Office may demand a higher or lower Deposit from the Client, provided that the maximum amount of the Deposit may not exceed twice the contractual gross quarterly remuneration.
- 10) In the event that the Office recognizes that the Client with whom it intends to start cooperation (or who requests a change of package to a more expensive one), there is a risk of untimely payment for the performance of accounting services (in particular, in the case of the Client's entries in the National Debt Register, the Debt Exchange, obtaining information about the Client's delays in payments to other contractors, financial difficulties of entities related by capital or personality to the Client, frequent changes of accounting offices by the Client), the Office is entitled to demand the establishment of a Deposit by the Client.
- 11) If the Client fails to pay the Deposit within the period indicated by the Office, the Office has the right to terminate the agreement immediately due to the Client's fault.
- 12) The Deposit's purpose is to secure the Office's claims for failure to pay on time for the performance of accounting services or other due fees, which the Client is obligated to pay.
- 13) In the situation of using the Deposit, the Office will inform the Client of this in the form of an email, while the Client will supplement the Deposit to the originally agreed amount within three working days, under pain of the Office's ability to terminate the Agreement immediately.
- 14) The Deposit will not be credited against current (timely) payments and does not release the Client from timely payment of obligations to the Office. The Deposit does not in any way limit the Office's authority to suspend the performance of services or terminate immediately under the terms described in item VIII 1).
- 15) The Deposit shall be returned within 14 days from the date of termination of the Agreement, after deducting all the Client's liabilities towards the Office (including in particular those resulting from the performance of subscription services, additional services, interest notes, costs of summons, court proceedings, etc.).
- 16) The Client has the right to request a refund of the Deposit and switch to a non-cash settlement system in the case of 100% on-time payments during the last 12 months of cooperation. The final decision to switch to a non-casual billing system rests with the Office.

## **IX. Office's remuneration**

- 1) The remuneration for Services provided by the Office is collected in accordance with the Price List posted under the following address: <https://bfast.pl/warunki-wspolpracy/>. In the event of a greater number of Bookings than specified in the limit of the package selected by the Client, or other additional services not included in the package selected by the Client, the Office - on the basis of the Price List or individual arrangements - shall issue a supplementary VAT invoice, taking into account the Remuneration for additional services beyond the scope of the Agreement.

- 2) Payment for Office services is made on a monthly basis, on the basis of the concluded Agreement. The Office shall issue VAT invoices to the Client on the following dates:
  - a. VAT invoices for basic services specified in the Agreement, are issued with the date of sale on the first day of each calendar month in which the Office will provide services to the Client, which relate to accounting-clerical-tax services, related to the service of the previous accounting period (the Client's failure to issue or receive a basic invoice does not release the Client from the obligation to pay within the subscription period specified in the Agreement),
  - b. VAT invoices for additional services, outside the scope of the Agreement, shall be issued with the date of sale as of the last day of the month in which the accounting-personnel-tax services were provided.
- 3) The Client receives information about the issuance of an electronic VAT invoice and the amount to be paid via email or a text message sent from the Client Panel.
- 4) The Office issues VAT invoices only in electronic form, to which the Client agrees. If the Client does not agree, the original VAT invoice remains at the Office for posting, unless the Client has adopted the form of keeping accounting records at his place of business, in which case the VAT invoice will be sent to him at his registered address.
- 5) The basis for payment for services rendered by the Office is the concluded Agreement, the Client is obliged to pay even if he does not receive notification or blocks the ability to send notification of an issued VAT invoice, or if the invoice is not previously issued. Information on unpaid VAT invoices is available in the Client's Panel at times consistent with the Agreement and may also be made available at the Client's request, issued to the Office at times consistent with the Agreement.
- 6) The Office's remuneration for the Agreement is payable by the seventh day of the following month to the Office's account indicated in the Agreement, unless the Client has received a VAT invoice with a different bank account number, in which case the account number indicated on the VAT invoice prevails. Failure to pay the VAT invoice by the due date will result in statutory interest for late payment and collection costs as specified in the Price List at <https://bfast.pl/warunki-wspolpracy/>.
- 7) The Client shall bear the entire cost of stamp duties on submitted powers of attorney, in connection with the provision of financial and accounting and HR services, as well as other stamp, administrative, public and court fees. Following individual arrangements, the Office may pay these fees on the Client's behalf and then charge the Client back.
- 8) The Office is entitled to grant discounts and promotions to Clients - under the terms of separate regulations or arrangements.
- 9) In the case of providing services to the Client and its affiliates, the Office, upon the Client's express prior instruction, may issue a collective VAT invoice to the entity designated by the Client. The Office will provide the Client with invoices issued to all of the Client's related entities.
- 10) In addition to the amounts of remuneration specified in the Agreement in accordance with the Price List, the Client is obliged to pay the value added tax due at the currently applicable rate.

- 11) The Office reserves the right to transfer the Client's data to the Polish National Debt Register in cases provided for by applicable regulations.
- 12) A change in the Price List will not constitute an amendment to the Agreement and does not require the Client's signature to be valid. In the event of a change in the Price List, the Office is obliged to inform the Client by email or regular mail to the Client's mailing address at least 14 days in advance, containing the new Price List. The Client, upon receiving information about the change of the Price List, in case of disagreement with the change of its provisions introduced by the Office, within 14 days from receiving the information, has the right to terminate the agreement with a notice period on the previous rules and with preservation of rights before the change of the Price List comes into force. In the above situation, the Client during the notice period retains the right to use the previous Price List and the change does not apply to them. The Client's consent to the change of the Price List is tacit consent, if the Client does not terminate the Agreement within 14 days, it is assumed that the Client has accepted the new Price List and this consent does not require the signature of the Price List, Terms and Conditions or an amendment to the Agreement. In the case of a Term Agreement, the Client is exempt from paying the contractual penalty for early termination for reasons relating to the change in the Price List.
- 13) The Office account number indicated in the Agreement may change on the basis of separate email or written information addressed to Clients in prepayment. A change in the Office's account number does not constitute an amendment to the Agreement and does not require an annex.
- 14) The Office issues corrective VAT invoices only in electronic form by sending it to the Client's email address provided in the Agreement, to which the Client agrees. If the corrective invoice is not accepted, within 7 days the Client will send information about the non-acceptance of the corrective invoice and a request to remove or change it. The Client's consent to the corrective VAT invoice is tacit consent, if within 7 days the Client does not deny its validity or correctness, it is assumed that the Client has accepted the corrective VAT invoice issued. The corrective VAT invoice does not require the signature of the parties.
- 15) The Office reserves the right to book overdue payments against the oldest receivables (including additional costs, summons costs, interest notes, etc.) regardless of the title of the transfer ordered by the Client. The Office also reserves the right to book payments against the oldest receivables from another contract between the Client and the Office.
- 16) In case of non-acceptance of any of the issued invoices referred to in sections 1) and 2) above, the Client will send within 7 days information about the non-acceptance of the invoice and a request for its deletion or amendment to the email address [kontakt@bfast.pl](mailto:kontakt@bfast.pl). The Client's consent to the VAT invoice is tacit consent, if within 7 days the Client does not deny its validity or correctness, it is assumed that the Client has accepted the VAT invoice issued.
- 17) If any service has not been included in the Price List applicable to the Client, but has appeared in its subsequent versions, the prices of the most recently applicable Price List will be used for such service.
- 18) The Office allows settlements with the Client on mutually agreed individual terms other than those set forth in the Standard Price List and described in section IX.1.

Such arrangements must be confirmed in writing in the form of an Agreement or an annex to the Agreement in order to be valid.

## **X. Communications**

- 1) Communications with the person responsible for providing accounting or human resources services on behalf of the Office to a particular Client take place by email, telephone through the Client Panel, Skype, Zoom, Google Meeting or directly at the Office.
- 2) The Office responds to emails received from Clients within two business days of receiving the email.
- 3) The means of communication, as well as the contact and address data of the Parties shall be specified in detail in the Agreement or other arrangements between the Parties.
- 4) The Parties agree that a change of persons, contact and address data shall not constitute an amendment to the Agreement and shall require a statement by the Party or a statement in the form of an email message. The Client is obliged to send information about changes only to [kontakt@bfast.pl](mailto:kontakt@bfast.pl). Sending information to another Office email address is not binding.
- 5) The Parties are obliged to promptly notify any changes in delivery addresses, under pain of considering delivery to the last delivery address indicated to be effective.

## **XI. Confidentiality**

- 1) All Confidential Information disclosed under the Agreement shall remain the exclusive, confidential property of the disclosing Party. The Receiving Party shall not disclose the Confidential Information of the Disclosing Party and shall demonstrate diligence and secrecy in protecting the Confidential Information of the Disclosing Party at least equivalent to the diligence and secrecy measures it demonstrates in protecting its own Confidential Information.
- 2) The receiving Party shall restrict access to the Confidential Information to its employees whose access to the Confidential Information is necessary for the performance of the Agreement and shall instruct such employees to keep such information confidential.
- 3) The Parties confirm that the Office may disclose the Client's Confidential Information to subcontractors providing services, administrative authorities such as social security or tax authorities, the Client's and Office's affiliates and their employees.
- 4) The receiving Party may disclose Confidential Information to the extent necessary to comply with any law or ruling of authority, to respond to any subpoena or request for production of documents, or in connection with any judicial and administrative proceedings, and to enforce its rights under the Agreement.
- 5) At the request of the disclosing Party, the receiving Party shall return or destroy all Confidential Information of such disclosing Party in its possession, except for Confidential Information which preservation is required by law or deemed necessary for the purpose of defense against claims.

## **XII. Termination of the Agreement**

- 1) The Agreement, concluded for an indefinite or definite period of time may be terminated by either Party with a contractual notice period, effective at the end of a calendar month.
- 2) The Office is entitled to terminate the Agreement without observing the termination notice period in cases indicated in the Agreement or the Terms and Conditions, including in particular cases specified in item VIII of the Terms and Conditions, as well as in the event of the Client's failure to fulfill the obligations to provide the Office with information required for proper provision of accounting services and gross negligence of the Client in performing such services.
- 3) Termination of the Agreement by any of the Parties requires preservation of the form of communication specified in item X of the Terms under pain of nullity. Failure to receive a termination of the Agreement in the form specified above entitles the Office to invoice the Client in accordance with the Agreement for the accounting period in question. Termination of the Agreement shall be sent by email to the Party's email address indicated in the Agreement or duly updated in accordance with the Terms and Conditions. Termination of the Agreement may also be provided by the Parties in writing.
- 4) If the Office collects the Client's original Documents, after the termination of the Agreement by notice or agreement, or after its expiration, the Client is obliged to collect them in person within one month from the date of termination of services related to the Agreement, or if the Office continues to undertake activities related to the term of the Agreement after the termination of services (e.g., for reporting purposes) - within one month from the date of closure of all matters of the Client's. In the event that the Client fails to collect the Documents within the period referred to in the preceding sentence, the Office shall send back all the Client's documents by courier at the Client's expense, to the mailing address indicated by the Client. If the address indicated by the Client coincides with the address of the virtual Office offered by the Office on the basis of other Agreements, the Client is obliged to indicate another address to which the Client's Documents will be addressed and then sent back. Unclaimed documents may be handed over by the Office to a third party for storage at the Client's expense, or the Office may begin charging for their storage at the Office according to the Price List, of which it will immediately notify the Client. The Office is not responsible for any documents not collected by the Client.
- 5) The Agreement may be terminated at any time by written agreement of the Parties.
- 6) In the event the Office terminates the Agreement concluded for an definite or indefinite period of time, in an immediate mode due to the fault of the Client, or withdraws from the Agreement due to the fault of the Client, the Office is entitled to a gross remuneration for the contractual period of Agreement termination, in accordance with the Price List, however not less than the amount of three times the average gross monthly remuneration for the Office's services covering the period of the last 12 months prior to termination, or in the event the Client's cooperation with the Office is shorter than 12 months - in the amount of three times the average gross monthly remuneration for the Office's services covering the entire previous period of cooperation prior to termination. The Client will be

- charged with a debit note issued by the Office in prepayment, in the amount corresponding to the contractual termination period of the Agreement.
- 7) In the event of termination of the Agreement concluded for a definite period of time by the Client, prior to the expiration of its term, in compliance with the contractual notice period, the Client, in addition to the Office's remuneration, will pay to the Office a contractual penalty specified in the relevant promotion regulations (if applicable). The contractual penalty will not be due in the event of termination of the Agreement for reasons related to changes in the Price List, Terms and Conditions, assignment of rights and obligations by the Office to another entity or gross violation of contractual obligations by the Office through its sole fault.
  - 8) The Agreement concluded for a definite period of time, upon expiration of its term automatically and without the need for annexation or any declarations of will of the Parties, transforms into an agreement concluded for an indefinite period of time. If the will of the Client is not to extend the term of the Agreement, the Client is obliged to notify the Office of this fact no later than three full calendar months before the Agreement is transformed into an agreement for an indefinite term.
  - 9) In order to resolve doubts after the termination date of the Agreement, the Office is not obliged to perform any accounting, human resources or tax-related services for the Client, even if it receives documents dated for the term of the Agreement after the termination date. This means that the last month billed by the Office will be the month preceding the month of termination of cooperation, provided that the Client has met the terms of the Terms and Conditions, allowing such billing (in particular, the Office has received in a timely manner all documents and information allowing for the performance of activities, and the Client has not had the service suspended due to late payments, etc.).

### **XIII. Personal data**

- 1) The Office, as the administrator of the Client's personal data, will process the Client's personal data in order to implement the provisions of the Agreement in the scope necessary for the performance of the services and in the event that it is necessary for the fulfillment of legally justified purposes carried out by the Office, as well as the assertion of claims on the basis of Article 6(1)(b), (c) and (f) of the Regulation of the European Parliament and of the Council (EU) 2016/679 on the protection of natural persons in relation to the processing of personal data and on the free flow of such data ('GDPR'). Detailed rules for the processing of Client data are set forth in the Privacy Policy available at <https://bfast.pl/warunki-wspolpracy/> under the Privacy Policy tab.
- 2) In order to enable the Office to properly provide services, the Client is required to provide true and current data. The scope of the processed data depends on the scope of services covered by the Agreement, which is indicated by the Client.
- 3) The Client's personal data will be stored until the termination of the Agreement, as well as for the period of time necessary, resulting from applicable legal regulations, to fulfill the Office's obligations and assert claims.
- 4) Provision of the Client's data is a contractual condition, necessary for the implementation of the provisions of the Agreement. In the event that the data



are necessary for the Office to provide services, and the Client has requested to limit or cease their processing or delete them, then such a request is treated as a statement of termination of the Agreement.

- 5) The Office shall apply appropriate technical and organizational measures to secure personal data against their access to unauthorized persons, taking by an unauthorized person, processing in violation of the law, loss, damage or destruction.
- 6) The Office processes personal data entrusted by the Client to its contractors, Clients, employees and their family members, co-workers, or subcontractors in accordance with applicable regulations, including the GDPR. The processing shall take place in the course and for the purpose of providing the services specified in the Agreement, with respect to personal data originally collected by the Client and processed by the Office.
- 7) The types of data processed, and the categories of data subjects will be indicated each time by the Client according to the content of the concluded Agreement. The data may include, in particular: identification, address, NIP, REGON, BDO No., data on education, absenteeism, work history, penalties, awards, obligations, employment history and other data resulting from generally applicable laws, data on the branch of the National Health Fund (NFZ), other data required in the application forms of the ZUS and the Polish Tax Office.
- 8) The Client, as a data administrator, declares and ensures that it complies with applicable laws, including GDPR, in the course of collecting personal data, and that it has full authorization to provide data to the Office.
- 9) The Office as a data processor undertakes to:
  - a. comply with its obligations under applicable laws including GDPR,
  - b. process data on behalf of the Client to the extent necessary to provide services to the Client in accordance with the provisions of the Agreement and in accordance with documented instructions received from the Client,
  - c. notify the Client if it believes that any instruction from the Client violates applicable regulations, but the Office is not required to conduct a comprehensive legal analysis of any instructions from the Client,
  - d. notify the Client of a data security breach immediately upon becoming aware of the occurrence of such a breach,
  - e. use appropriate technical, physical and organizational measures to secure the personal data provided by the Client.
- 10) Employees and associates of the Office will be authorized to access data provided by the Client solely for the purpose of providing services in accordance with the Agreement. Persons having access to the data will be subject to a confidentiality obligation. In the case of data transfer between the Office and external processors, the Office will enter into appropriate contractual agreements to ensure the protection of personal data in accordance with the law, including GDPR to a degree no less than that resulting from these Terms and Conditions.
- 11) Considering the nature of the processing, the Office shall assist the Client, through appropriate technical and organizational measures, in fulfilling its obligation to respond to the data subject's requests in exercising his/her rights.

- 12) The Office shall cooperate with the Client in assessing the impact of data protection in accordance with GDPR.
- 13) Upon termination of the Agreement, the Office will fulfill its contractual and public law obligations and delete or return the data to the Client within the timeframes consistent with applicable laws. The entrusted personal data will not be processed for longer than the term of the Agreement, subject to the mandatory provisions of law.
- 14) In case of transfer of data by the Office to a third country or international organization, the Office undertakes to provide adequate safeguards, and provided that enforceable rights of data subjects and effective legal remedies in accordance with the GDPR are in force.
- 15) The Client has the right to inspect the Office's performance of the Agreement with respect to personal data obligations. The condition for conducting the inspection is to notify the Office no less than 30 days prior to the scheduled date of the inspection. The Office shall make available to the Client all information necessary to demonstrate compliance with the obligations imposed on the Client by this Agreement. The Office shall allow and contribute to the Client, or an auditor authorized by the Client to conduct audits of the protection of entrusted personal data, including inspections.
- 16) The Office shall keep a register of personal data processing activities in accordance with the rules provided by applicable regulations.
- 17) The Office may subcontract the processing of personal data to its subcontractors, contractors, affiliates and associates in accordance with the applicable regulations on subcontracting the processing of personal data, with the proviso that any obligations of the Office arising from the Agreement and the Terms and Conditions, the Office shall apply accordingly to the subcontractor.
- 18) Any person having access to personal data entrusted by the Client shall process such data only on the instructions of the Office, with the obligation of secrecy, unless the obligation to process arises from the provisions of law.
- 19) If a violation of personal data protection is detected, the Office will immediately inform the Client.

#### **XIV. Electronic services - Client Panel**

- 1) In order to use the Client Panel, it is necessary to have a device with access to the Internet, a browser for viewing the contents of the Internet, as well as an active electronic mail (email) account and/or an active cell phone number. The Client or any other person authorized by the Client to visit the Client Panel shall be required to provide the necessary software on their own the above devices as well as email address and cell phone number.
- 2) The contract for the provision of electronic services in the form of the Client Panel is concluded for the term of the Agreement. In order to use the Client Panel, the Client is required to provide his login and password assigned by the Office through the Client Panel.
- 3) The Client and persons authorized by the Client are obliged to use the Client Panel in a manner consistent with the law and good morals, in particular they

- are obliged to respect the personal rights and intellectual property rights of third parties, as well as not to provide illegal content.
- 4) The Client, for the protection of its interests, should keep confidential the data allowing access to the Client Panel. In case the Client loses these data, it is possible to recover the username and generate a new password through the Office.
  - 5) The Client is responsible for the content he enters in the Client Panel, in particular for the data necessary for the correct calculation of public and legal dues, as well as for the electronic VAT invoices issued to his contractors, in particular for obtaining approval for sending such VAT invoices.
  - 6) The Office has the right to suspend or terminate access to the Client's Panel in the event that the Client violates the terms of the Terms or legal regulations, or his actions may threaten the security of data collected in the Client's Panel.
  - 7) The Office reserves the right to temporarily discontinue providing services related to the Client Panel in the event of failure or technical upgrade of the Client Panel, or if performance of the Office's services is suspended due to non-payment by the Client.
  - 8) Except for necessary maintenance work, the Client Panel is available 24 hours a day, seven days a week.
  - 9) The Office, through the Client Panel, undertakes to electronically provide services related to the creation, processing, submission, storage of images of documents and data of the Client entered into the Client Panel, which are related exclusively to the Client's business activity, or to provide services on the terms described in the Terms and Conditions, under the conditions and in the scope described in the Agreement.
  - 10) The Client Panel allows: issuance of sales invoices, direct contact with the Office through an internal communicator, sending electronic documents through an encrypted method, receipt of electronic VAT invoices issued by the Office, access to transferred Documents in electronic version, access to manual or integrated with Comarch ERP Optima payment control option, payment control and online access to payment estimates of receivables and payables in real time, preview under the electronic version of accounting records from Comarch ERP Optima, preview under the electronic version of contracts of employment, contracts of mandate, including employee e-file (health and safety, medical examinations, complete documents, time records, vacations), sending electronic call for payment and reminder to the Client, issuance of electronic VAT invoices.
  - 11) The Client is obliged not to post information of an unlawful nature in the Client Panel.
  - 12) The Client shall receive automatic SMS or email notifications via the Client Panel regarding public law liabilities, including their amount. The Client is obliged to verify that the relevant notifications do not end up in the SPAM folder, since the Office is not responsible for the Client's email settings. At the Client's request, the Office may disable automatic information from the Client Panel. The Client will then be obliged to manually verify the amount due by logging in to the Client Panel.

## **XV. Complaints**

- 1) All complaints related to the functioning of the Client Panel, the Client is obliged to report in writing to the address of the Office, or via email to kontakt@bfast.pl under pain of disregard.
- 2) The complaint should contain a detailed description of the event justifying the complaint, the Client's name and email address.
- 3) The Office will consider the complaint within 30 days from the date of receipt of the complaint, unless it is necessary to provide additional information to consider the complaint. In this case, the deadline is counted from the date the Client provides such information.
- 4) A response to the complaint is sent only to the email address provided in the complaint application.

## **XVI. Final provisions**

- 1) The Office reserves the right to amend these Terms and Conditions, of which it shall notify the Client at least two weeks in prepayment by email, postal mail or through the Client Panel. The amended Terms are posted on the website <https://bfast.pl/warunki-wspolpracy/> with a note as to when they are effective. The Client, after receiving information about the change of the Terms and Conditions, if he does not agree with the change of its provisions introduced by the Office, within 14 days from receiving the information, has the right to terminate the agreement with a notice period on the previous terms and conditions, retaining the rights and obligations from before the change. In the case of acceptance of changes to the Terms and Conditions, the amended version is binding for the Client after 14 days from the Office's notification of this fact. The Client's consent is tacit and does not require the signature of the Terms and Conditions or an amendment to the Agreement. In the case of termination of the Agreement concluded for a definite term due to the reasons for the amendment of the Terms and Conditions, the Client is exempt from paying the contractual penalty for early termination.
- 2) The Office reserves the right to transfer some or all of the rights and obligations arising from these Terms and Conditions and the concluded Agreement to third parties, particularly entities related by capital or personality to the Office. In such a case, the Client will be informed in prepayment by email, snail mail or through the Client Panel of the planned change. The rules on changes to the Terms and Conditions described in item XVI section 1) of the Terms and Conditions shall apply to the procedure for informing and consenting by the Client.
- 3) In matters not covered by these Terms and Conditions, the relevant provisions of Polish common law shall apply.
- 4) Change of address, name, contact data or organizational and legal form of any of the Parties to the Agreement does not constitute a change in its content and does not require an annex to the Agreement. The Parties to the Agreement undertake to inform each other about the change of organizational and legal form or change of address.
- 5) The parties to the Agreement unanimously declare that the persons signing the Agreement are on the date of signing duly authorized to enter into the Agreement

and that they have legal capacity to represent the parties to the Agreement, as well as to incur liabilities on their behalf under the Agreement.

- 6) In the event of any discrepancy between the terms of the Agreement and these Terms and Conditions, the terms of the Agreement shall prevail.
- 7) In the event of any dispute between the Office and the Client regarding the performance or interpretation of the Agreement and Terms and Conditions, the Office and the Client shall attempt to resolve the dispute amicably.
- 8) The Agreement and the Terms and Conditions are subject to the provisions of Polish law. The court having jurisdiction over all disputes arising out of or related to the Agreement, the Terms and Conditions shall be the court having jurisdiction over the Office's registered office, unless the Client is a natural person conducting a sole proprietorship, and the subject matter of the Agreement is not of a professional nature for him, in which case the court having jurisdiction shall be the court of general jurisdiction in accordance with the applicable provisions of law.
- 9) The invalidity, illegality or unenforceability of one or more terms of the Agreement or the Terms and Conditions shall not affect the validity, legality or enforceability of the remaining terms. The parties shall undertake to replace the ineffective provision with another provision of full legal force, the intent of which is as close as possible to that of the original ineffective provision.