

General Terms and Conditions for the Provision of Services by SOLVEO ADVISORY Sp. z o.o.

Chapter I – Cooperation with the Customer

1. The services we provide to the Customer shall be performed with due professional care, in accordance with tax advisory practice and applicable law. The Parties agree that this agreement constitutes an obligation of due diligence, and not an obligation to achieve a specific result, unless expressly agreed otherwise.
2. The services shall be provided by us as an independent contractor. We do not act as an employee, agent, partner or member of the Customer's joint venture. Neither Party of this agreement shall be entitled to incur any liabilities on behalf of the other Party or to represent the other Party, unless expressly agreed otherwise.
3. We reserve the right to subcontract the performance of all or part of the services to subcontractors (including to third parties or associates), including in a manner that allows them to contact the Customer directly. In all cases, we shall remain solely responsible to the Customer for the proper performance of the services, the preparation of documents (as defined in Chapter III), as well as for any other obligations arising from this agreement.
4. The services we provide do not include making decisions on behalf of the Customer or performing any management functions. The Customer is solely responsible for making business decisions, implementing the results of the services and assessing their suitability in light of the Customer's own business objectives.
5. We shall not be liable for the consequences of decisions made by the Customer on the basis of our services, nor for the effects of implementing or failing to implement the recommendations provided.

Chapter II – Obligations of the Customer

1. The Customer shall designate a person responsible for supervising the performance of our services. The Customer bears full responsibility for all management decisions related to the services, for the use and implementation of the results of the services performed, as well as for assessing their adequacy to its own needs and business objectives.
2. The Customer undertakes to provide us immediately with all information, resources and support necessary for the proper and timely performance of the services, including access to documentation, systems, premises and personnel.
3. The Customer declares that, to the best of its knowledge, all information and documents provided to us are correct, complete and do not infringe the rights of third parties, including copyrights. The Customer bears full responsibility for the consequences of providing false, incomplete or infringing information.
4. We provide services on the basis of the information provided by the Customer (unless otherwise agreed) and we are under no obligation to assess, verify or confirm its accuracy, completeness or timeliness. We shall not be liable for the consequences arising from the inaccuracy or incompleteness of the information provided by the Customer.
5. The Customer shall be responsible for ensuring compliance with the provisions hereof by its own personnel and shall ensure that persons involved in the performance of services on its own behalf, including those authorised to place orders, shall act in accordance with this agreement and cooperate with us in a manner that enables the timely and proper performance of services.
6. At any time during the execution of the order, we may specify the scope of additional information and documents necessary for its performance. The Customer undertakes to provide, upon our request, all documents and information necessary for the proper performance of the services set out herein.
7. The Customer undertakes to immediately, no later than within 3 business days from the moment of becoming aware, notify us of any objections, comments or issues regarding the services provided. Failure to notify us within this period shall be deemed acceptance of the actions performed, and we shall not be liable for any errors resulting from a later notification.
8. If the Customer fails to provide the information, resources or support necessary for the performance of the services within the timeframe enabling the proper performance of the agreement, we shall be entitled to suspend the performance of the services until such information is provided by the Customer, and any delays resulting therefrom shall not constitute grounds for claims against us.

Chapter III – Documents prepared by SOLVEO

1. All information, advice, recommendations or other content contained in reports, presentations or other documents provided by us to the Customer in connection with the performance of services hereunder (hereinafter: the "Reports"), which do not constitute the Customer information, are intended solely for the Customer's internal use, in accordance with the purpose of providing specific services.
2. The Customer shall not disclose the Reports, or any part or summary thereof, to third parties or refer to us in connection with the services performed, except in the following cases:
 - a) to the Customer's auditors, solely for the purpose of performing a statutory audit of financial statements,
 - b) to the Customer's legal advisors, solely for the purpose of obtaining advice on services, subject to these restrictions,
 - c) to the extent and under the rules provided for by law, of which the Customer undertakes to notify us immediately to the extent permitted,
 - d) to other persons, subject to our prior written consent, who may use the Reports solely under the conditions agreed with us,
 - e) to entities personally or financially affiliated with the Customer,
 - f) to the extent that the Report constitutes tax advice as referred to in paragraph 4 below.
3. In cases where Reports or parts thereof are disclosed, the Customer may not alter, edit or modify them in relation to the form in which they were received.
4. The Customer may disclose the Reports (or parts thereof) to third parties solely in relation to tax matters, including tax advice, tax opinions, tax returns and the tax treatment or structure of transactions to which the services relate (hereinafter: the "Tax Advice"). Such persons shall be informed by the Customer that they are prohibited from relying on these Reports without our prior written consent, except for tax authorities.

5. The Customer may use in its documents summaries, calculations or tables based on the Customer information contained in the Reports, but cannot quote our recommendations, conclusions or findings. The Customer shall be solely responsible for the content of such documents and shall not refer to the Contractor or the Reports in external relations.
6. The Customer cannot rely on draft versions of the Reports. We are not obliged to update the final versions of the Reports to reflect circumstances or events that occurred after they have been delivered to the Customer, unless this is directly specified in the terms of the order. For the avoidance of doubt, it is understood that the obligation to update does not form part of the order.

Chapter IV – Limitations / Disclaimers

1. Neither the Customer nor third parties to whom services are provided shall be entitled to claim any compensation from us for loss of profits, consequential, incidental, indirect or other damages arising from claims related to the performance of services or this agreement, regardless of whether such damages were foreseeable at the time of conclusion of the agreement.
2. Our total aggregate liability to the Customer and persons for whom the services are provided for any claims arising from this agreement or in connection with the performance of services, including non-performance or improper performance of services, shall not exceed twice the amount of remuneration actually paid for the specific services that directly caused the damage.
3. We shall not be liable for the consequences of changes in legislation, their interpretation, case law or administrative practice that occurred after the performance of the service or the issuance of an opinion.
4. We shall not be liable for any business, operational, investment or financial decisions made by the Customer on the basis of the advice, analyses, opinions or other materials provided. Such decisions are made by the Customer independently and at its own risk.
5. All advice is provided by us on the basis of the legislation in force on the date of its issue, assuming that the Customer has and is able to document the economic objectives for the economic operations carried out or planned. Unless the scope of services provides otherwise, we are not obliged to verify or assess the existence of such objectives.
6. In the event of a significant delay in the execution of a transaction that is the subject of the advice, its repetition or the execution of a transaction of a similar nature, we recommend commissioning a review of the previously provided recommendations. Otherwise, we shall not be liable for their inadequacy in relation to the changed factual or legal circumstances.
7. As part of our services, we may indicate areas of risk and elements that may be questioned by the tax authorities, as well as suggest measures to mitigate such risk. However, we do not provide any assurance that a given position will be accepted by the tax authorities, nor do we guarantee a specific outcome of any administrative or court proceedings.
8. In the event of contact from the tax authorities regarding transactions covered by the scope of services provided by us, it is recommended that the Customer contact us immediately before providing any response or taking any position before the authorities.
9. In the event that we are held liable to the Customer or any other persons to whom services are provided hereunder or on any other basis in connection with the performance of services, for damage or loss to which other entities have also contributed, our liability shall be solely individual (and not joint and several with such entities) and shall be limited solely to our proportional share, determined according to the extent of our actual contribution to the damage or loss. No exclusion or limitation of liability of other persons – regardless of whether it was imposed on the Customer, agreed with the Customer, results from a settlement, difficulty in enforcing a claim, death, dissolution, insolvency or expiry of liability of any of these entities – shall affect the determination of the scope of our liability.
10. The Customer shall be obliged to submit any claims relating to the services or arising hereunder within a period not exceeding the statutory limitation period, calculated from the date of performance of the service or the discovery of the defect.
11. None of the exclusions or limitations of liability set out in this Chapter shall apply to damage arising from our wilful misconduct or gross negligence, nor to the extent that the provisions of generally applicable law expressly prohibit their application.
12. The Customer waives the right to make any claims or initiate any proceedings against our subcontractors, members, shareholders, board members, representatives, partners, directors or employees (hereinafter: the “Solveo Individuals”). Any claims relating to the services or this agreement may only be brought against us directly.

Chapter V – Indemnification against third-party claims

1. To the fullest extent permitted by applicable law and professional regulations, the Customer undertakes to indemnify us and the Solveo Individuals against any claims, proceedings, liabilities, losses, damages, penalties, costs and expenses (including reasonable internal and external legal costs) that may arise or relate to
 - a) the disclosure by the Customer, with its consent, at its request or through its involvement, of the content of any Report (including Tax Advice) to a third party (including an entity affiliated with the Customer), and
 - b) the use of, or reliance by a third party on, the content of such Report.
2. This provision shall not apply to the extent that we have previously, expressly and in writing, agreed that a specific third party may rely on a given Report. Any other disclosure or use of the Report by third parties shall be at the Customer's own risk.

Chapter VI – Intellectual property rights

1. In connection with the provision of services, we may use materials that constitute our property or to which we hold the relevant rights – including data, analytical tools, computer software, utility models, systems, models, designs, methodologies and know-how, regardless of their form or method of storage (collectively: the “Materials”).
2. Except as expressly provided in the agreement, all intellectual property rights to the Materials, working documentation created in connection with the provision of services (except for Customer Information) and any modifications or improvements developed in the course of the performance of the agreement remain our exclusive property.
3. Upon full payment for the services, the Customer shall obtain a non-exclusive, non-transferable and limited right to use the Reports provided by us and the Materials contained therein solely for the internal purposes of its business and in accordance with the purpose for which they were prepared.
4. Any further distribution, disclosure, publication, copying, adaptation, modification or use of the Reports or Materials for purposes other than those indicated above, including their provision to third parties, shall require our prior, express and written consent.

5. Reports or Materials prepared by us may not be modified, edited, abridged, summarised or presented in an altered form in any way without our prior, express and written consent. Any interference with the content of the Reports or Materials shall release us from any liability for their wording or for the consequences of their use.
6. We shall not be liable for the consequences of decisions, actions or omissions of third parties to whom the Customer has disclosed the content of the Report or Materials prepared by us, nor for the manner in which such third parties understand, interpret or use these documents. The responsibility for the accuracy of the communication, context and purpose of disclosure lies with the Customer, subject to the obligations arising from Chapter III.

Chapter VII – Confidentiality

1. Subject to other provisions of this agreement, neither Party shall be entitled to disclose to third parties the content hereof or any information provided by or on behalf of the other Party (except for Tax Advice) which, for legitimate reasons, should be treated as confidential and/or as the property of that Party (Confidential Information).
2. Confidential Information shall include any information of a technical, commercial, legal, organisational or financial nature, regardless of the form in which it is stored or transmitted (written, oral, electronic or otherwise) that has been designated as confidential or, due to its nature, the circumstances of its disclosure or customary commercial practice, should be considered confidential. Confidential Information includes, in particular:
 - a) information concerning the scope and methods of the services provided,
 - b) data relating to the clients and contractors of the Parties,
 - c) commercial, financial, operational and strategic information of the Parties,
 - d) information regarding organisational structure, employees, associates and subcontractors,
 - e) know-how, models, tools, methodologies, procedures and technical documentation.
3. However, the Parties may disclose Confidential Information only to the extent that:
 - a) such information has become publicly available in a lawful manner and without breach of the provisions hereof,
 - b) it has been lawfully obtained from a third party who, to the recipient's knowledge, was not under any obligation of confidentiality to the disclosing Party,
 - c) it was known to the recipient prior to its disclosure by the other Party or was independently developed by the recipient,
 - d) disclosure is necessary for the purpose of pursuing or defending claims arising from this agreement,
 - e) the obligation to disclose arises from applicable law, court judgements, administrative decisions or professional regulations.
4. In the event that Confidential Information is disclosed on the basis of point (e) above, the disclosing Party shall promptly notify the other Party of such obligation and shall take steps to limit the scope of the disclosure.
5. The Parties may use electronic means of communication (including e-mail) to send correspondence and provide information, which shall not in itself be considered a breach of confidentiality obligations. The Parties acknowledge that electronic communication may not be completely secure or error-free and undertake it at their own risk.
6. Subject to applicable law, we may disclose Customer Information to persons affiliated with us (including Solveo Individuals) and to third parties providing services to us (hereinafter: the "Service Providers") to the extent necessary for:
 - a) the provision of the services,
 - b) the fulfilment of legal and regulatory obligations,
 - c) conflict-of-interest checks,
 - d) risk management and quality control,
 - e) administrative, financial and IT support (collectively: the "Processing Purposes").
7. We shall remain responsible for ensuring the confidentiality of the Customer Information in the course of cooperation with the Solveo Individuals and the Service Providers.
8. For the purposes of carrying out the Processing Purposes referred to above, we, the Solveo Individuals and the Service Providers may process the Customer's Personal Data, meaning information relating to identified or identifiable natural persons. We shall process Personal Data in accordance with applicable data protection laws (including the GDPR) and professional requirements. We shall require our Service Providers to ensure compliance with these requirements.
9. The Customer hereby represents and warrants that:
 - a) it has the appropriate legal basis and authorisation to provide us with Personal Data in connection with the provision of the services,
 - b) all Personal Data provided to us has been collected and is processed in accordance with applicable law,
 - c) in the event of any disclosure of Personal Data to third parties or the sharing of Reports containing Personal Data, the Customer shall bear full responsibility for the manner in which such data is further processed by those third parties.

Chapter VIII – General provisions, remuneration and costs

1. The Customer undertakes to pay the remuneration and cover all costs related to the provision of the Services, as specified each time in the relevant agreement or service order. In addition, the Customer shall reimburse any other reasonably incurred costs borne by us in the course of performing the services, including travel expenses, translation costs, courier services and specialist analyses, where such costs prove necessary for the proper performance of the service and have been previously approved by the Customer.
2. The remuneration does not include taxes, customs duties, stamp duties or any other public charges, all of which shall be borne by the Customer unless applicable law provides otherwise.
3. If not otherwise specified in the service order, the payment term for each invoice issued by us shall be 7 days from the date it is delivered to the Customer.
4. As a general rule, we will issue only structured invoices as defined in the Act of March 11, 2004, on the Tax on Goods and Services (Journal of Laws of 2025, item 775, hereinafter: **the VAT Act**), subject to points 2 and 3 below. The date of issuance of a structured invoice is, as a rule, the date on which the VAT invoice is sent to the National e-Invoice System (KSEF).

5. In the event of a KSEF system failure, the parties agree that invoices will be issued in electronic form and made available to the Customer by sending them to the email address provided by the Customer. Such an invoice is deemed to have been issued on the date indicated on the invoice, as referred to in Article 106e(1)(1) of the VAT Act.
6. If the Customer is an entity referred to in Article 106gb(4) of the VAT Act, the Customer agrees to receive invoices issued to KSEF in the agreed manner as an electronic document sent to the email address provided by the Customer.
7. The above rules also apply to corrective invoices and advance invoices.
8. Where performance of the services in the manner originally envisaged proves impossible for reasons beyond our control (in particular due to acts or omissions of the Customer), or where the Customer commissions additional tasks, we shall be entitled to charge additional remuneration proportionate to the additional workload or costs, in accordance with the settlement rules set out in the agreement.
9. Changes to the scope of services or their conditions may also affect the delivery date, which shall not constitute a delay or improper performance of services on our part.
10. Where applicable law, decisions of public authorities, courts or other competent bodies require us to provide information, submit documentation or ensure the attendance of our employees or associates (e.g. as witnesses) in connection with the services provided to the Customer or this agreement, the Customer shall reimburse all costs incurred in connection with such a requirement, including remuneration for the time spent by us and reasonably justified costs of external and internal legal advice, unless we are a party to such proceedings.
11. Neither Party shall be liable for non-performance or improper performance of the agreement (except for payment obligations) if this was caused by circumstances beyond its control, which could not be foreseen or prevented with due diligence (force majeure).
12. The agreement applies to all services, regardless of the date of their performance, including those carried out prior to the date of its signing, provided that they fall within the scope of cooperation between the Parties.
13. The agreement shall be terminated upon completion of all services covered by the Order. Either Party may terminate the agreement in whole or in part with regard to specific services, subject to one month's notice in writing.
14. We shall have the right to terminate the agreement with immediate effect (in whole or in part), in writing, if the further provision of services becomes impossible or contrary to applicable law, professional regulations or professional ethics.
15. In the event of termination of the agreement, the Customer shall be obliged to pay:
 - a) remuneration for all services actually performed up to the date of termination (including that date),
 - b) remuneration for work commenced but not completed, proportionally to the degree of its progress,
 - c) all costs incurred by us in connection with the preparation, performance or termination of the agreement.
16. The confidentiality provisions shall remain in force for a period of 10 years from the date of termination.
17. The value of our remuneration or the rates agreed with the Customer shall be subject to annual indexation as of 1 January of each calendar year, starting from the year following the year in which the agreement with the Customer was concluded, by the average annual consumer price index for the previous year, as published by the President of the Central Statistical Office. The remuneration specified in this manner shall then be rounded to full zlotys. The indexation shall be carried out automatically, without the need to draw up an annex to the agreement.
18. All other provisions hereof which, by their nature or content, are intended to remain in force after the end of the cooperation shall remain binding after the termination of the agreement, unless otherwise required by law.

Chapter IX – MDR obligations (reporting of tax schemes)

1. In connection with the applicable provisions of Article 86a – Article 86o of the Act of 29 August 1997 – Tax Ordinance, we hereby inform that if the services we provide include a tax scheme within the meaning of those provisions, we may – as a promoter or facilitator – be required to:
 - a) provide information about the tax scheme to the relevant tax authorities in accordance with the procedure provided for by law,
 - b) inform the Customer of the Customer's obligation to submit information on the tax scheme, together with the scope of information required by the applicable regulations.
2. The obligations referred to in the above point result from generally applicable law and cannot be waived or modified by the provisions hereof.

Chapter X – Compliance and prevention of conflicts of interest / AML

1. We hereby note that, in the course of providing the services, we may be required to carry out procedures in accordance with applicable regulations on anti-money laundering and counter-terrorist financing (AML), conflict-of-interest prevention, client verification (KYC) and other compliance procedures. The Customer is obliged to cooperate to the extent necessary for the performance of these procedures, including by providing the relevant information and documentation.
2. If the results of AML, KYC or risk-assessment procedures indicate that the continuation of the services is not possible due to applicable law or professional ethics, we reserve the right to refuse or discontinue the provision of the services, in whole or in part, without incurring any liability for damages.

Chapter XI – Governing law and dispute resolution

1. This agreement and any non-contractual matters or obligations arising in connection with this agreement or the services we provide shall be governed by and interpreted in accordance with Polish law.
2. Any disputes concerning this agreement or the services we provide shall be subject to the exclusive jurisdiction of the Polish courts having jurisdiction over our registered office, to which each Party hereby submits for such purposes.

Chapter XII – Final provisions

1. The Customer agrees to our acting on behalf of other clients, including companies that may be competitors of the Customer, subject to our professional requirements.
2. The Customer may not assign any rights, obligations or claims arising from this agreement.
3. If any provision of this agreement (in whole or in part) is found to be unlawful, invalid or otherwise unenforceable, this shall not affect the validity and effectiveness of the remaining provisions.
4. In the event of any discrepancies between the provisions contained in the individual parts of the agreement, such parts (in the absence of express contrary arrangements) shall have the following order of precedence:
 - a) the service order together with its appendices,
 - b) the agreement for ongoing tax support services,
 - c) these General Terms and Conditions for the Provision of Services,
 - d) other agreements between the Parties.
5. Neither Party may publicly use or otherwise make use of the name, logo or trademarks of the other Party without its prior written consent, except that we may publicly identify the Customer as a recipient of our services, including in relation to specific services.