

General

1. This engagement contract governs the services that KPMG Global Services Hungary Ltd, Váci út 31, 1134 Budapest, Hungary (“KPMG”, “we”) will provide to the contracting party indicated above (“you”).
2. Upon entering into this contract, you agree that KPMG will provide the Core Tax Compliance Services set out in clause 6 below in respect of the countries listed in Appendix 1(a) and for the Service Fee set out in Appendix 1(a).
3. In addition, upon your specific request, KPMG may provide you with Additional Tax Services for Additional Service Fees, to be agreed upfront (“Additional Service Fees”).
4. The General Terms of Business (KGSB) in Appendix 2 and Data Protection Terms in Appendix 3 form an integral part of this contract.
5. KPMG has a process of approving acceptance of new engagements, which includes the assessment of our compliance with applicable regulatory requirements. KPMG’s acceptance of this contract is subject to the satisfactory completion of KPMG’s pre-approval procedures and Anti-Money Laundering obligations.

Our services

6. Core Tax Compliance Services includes the following services:
 - Submit returns to the appropriate tax authority where legally possible and confirm submission to you
7. For the avoidance of doubt, the following services are not included in the scope of the Core Tax Compliance Services, although they can be provided as Additional Tax Services upon payment of the respective Additional Service Fee:
 - Carrying out sworn translation or legalisation of documents that are required in order to obtain the VAT registration numbers in each country. KPMG may arrange for a third party to perform sworn translations on your behalf; however, the third party service fees will be recharged to you as a disbursement.
 - Preparing and submitting VAT and associated returns for tax reporting periods which ended before the date of this contract.
 - Advising you of the tax treatment of your business transactions
 - Reviewing invoices and confirming that they meet the required regulatory requirements
 - Preparing your VAT returns (or any other return) based on data which is not provided in the correct format, unless specifically agreed with you
 - Auditing or verifying the correctness or completeness of the data you provide to us
8. Should we or you believe that there is a need to consult with a specialist indirect tax adviser before answering specific tax authority questions, we can arrange for a KPMG firm in the relevant country to provide advice as our subcontractor. Such

assistance will be subject to a separate fee to be advised by the other KPMG firm. We will not engage the subcontractor without your prior written acceptance of their fee estimate.

Your obligations

9. KPMG cannot accept any liability for errors arising from incomplete information or inaccuracies in the data provided to us.
10. You shall retain responsibility for the correctness and completeness of all returns and other filings we submit on your behalf, and for the payment of your tax liabilities. Further, KPMG cannot accept any responsibility for penalties and interest charged by tax authorities if returns are submitted late due to the late delivery of data to us or if you pay your VAT liabilities late.
11. You shall retain responsibility for maintaining records and associated papers concerning your tax affairs in accordance with legal requirements

Payment for services

12. You authorize Amazon Services Europe Sarl (“ASE”) and its affiliates Amazon Payments Europe S.C.A and Amazon Payments UK Limited where applicable to collect all Core Tax Compliance Service Fees and pay to KPMG on your behalf.
13. Where you request us to provide Additional Tax Services, we will seek approval from for the estimated fees and disbursements in advance in order to permit you to decide whether you wish us to provide the respective service.
14. KPMG will issue a VAT invoice to you and send it electronically to ASE.
15. All fees are exclusive of VAT (where applicable) and any non-Hungarian taxes payable thereon or deductible therefrom.

Termination

16. Either party has the right to terminate this contract by providing 15 days written notice to marketplace@kpmg.com (if cancelled by you) or to the designated contact email (if cancelled by KPMG).
17. KPMG may be required to terminate this contract for legal or professional reasons. In these circumstances, the contract may be cancelled immediately and we shall not be required to carry out any further work following termination nor shall we be responsible or liable for any consequences arising from such termination.
18. If KPMG cancels this contract due to a material breach by you, no refund will be made of the Service Fee. In case of cancellation by KPMG for any other reason, a refund of the Annual Service Fee will be paid pro-rata according to the number of completed months of service.

Limitation of liability

19. Exclusions and limitations on KPMG’s liability to you are set out in clauses 34 to 38 of Appendix 2. By signing this contract, you and we mutually agree that KPMG’s liability to you in connection with the services provided in each annual service period shall be limited, on the basis set out in Appendix 2, to a maximum of three times the Service Fee payable annually by you to us.

Validity of contract, administration

Engagement contract for Core Tax Compliance Services and Additional Tax Services

20. By signing this contract with us or confirming your acceptance of this contract via ASE's online portal, you agree that in compliance with clause 6:82. § (1) b) to the Act no V. year 2013 on the Hungarian Civil Code the contract is valid and legally binding and considered to be concluded as written document by both parties signed in a digital copy. We may amend any of the terms and conditions contained in this contract by providing 15 days written notice to your designated contact email.

21. By accepting this contract via ASE's online portal, you authorize and instruct ASE to provide to us any information ASE holds about you or your products required by us to provide you Core Tax Compliance Services.

22. You acknowledge and provide your general consent to us that we or our affiliates may sub-contract or outsource the Processing of Personal Data, including KPMG AG Wirtschaftsprüfungsgesellschaft (such person being the "Sub-Processor") provided that:

- a) we impose legally binding contract terms substantially the same as and in any event no less onerous than those contained in this agreement with respect of the protection of Personal Data to the extent applicable to the nature of the Services provided by such Sub-Processors.
- b) where the Sub-Processor is located outside the European Economic Area, we shall ensure that all EU approved model clauses are incorporated in the agreement with the Sub-Processor.

Appendix 1

Core Tax Compliance Services

The Core Tax Compliance Services will be provided for the following countries and the Service Fee will apply per submission (VAT return, EC Sales List or Intrastat)

Country(ies)	Service Fee (exclusive of VAT)
Germany	€ 125

Appendix 2

General Terms of Business (KGSB)

These General Terms of Business (KGSB) apply to the delivery of services by KPMG to a client pursuant to a letter or contract enclosing these General Terms of Business and recording the engagement (“**the Engagement Contract**”).

Definitions

The meanings of the following words and phrases which are widely used in these General Terms of Business shall be as set out below and shall apply whenever used in the Services Contract:

Services - the services to be delivered by us under the Engagement Contract.

KPMG or **we** (or derivatives) - the KPMG contracting party as identified by the Engagement Contract.

KPMG Firm - any separate legal entity associated with KPMG through membership of KPMG International Cooperative (“KPMG International”), a Swiss entity. Each member firm of KPMG International is a separate and independent legal entity. KPMG International provides no client services.

You (and derivatives) - the party (or parties) contracting with KPMG in the Engagement Contract.

Services Contract - these General Terms of Business (Hungary) and the Engagement Contract, together with any additional terms applicable to the Services (“**Additional Terms**”) to which specific contractual reference is made in the Engagement Contract.

KPMG Persons - the KPMG contracting party, each and all of our partners, directors, employees and agents, as the case may be, together with any other body or entity controlled by us or owned by us or associated with us as a KPMG Firm and each and all of its partners, members, directors, employees and agents and “**KPMG Person**” shall mean any one of them.

Agents (when referable to KPMG) - persons whom we authorize to act on our behalf or whom we treat as our employees, and for whose conduct we accept responsibility, in connection with the Services.

Partners - any KPMG Person having the title “partner” (whatever that KPMG Person’s legal status).

Infrastructure Provider - a provider of products or services to KPMG who has no involvement in the delivery of the Services but who might, in the provision of such products or services, have access to Confidential Information that is incidental to such provision.

Other Beneficiaries - any and each person or organization identified in the Engagement Contract (other than you) as a beneficiary of the Services or any product thereof.

Our Services and responsibilities

1. The Engagement Contract shall set out the Services to be delivered by us and associated matters. These General Terms of Business (Hungary) shall be subject to variation if required in the Engagement Contract and/or in the Additional Terms.

2. The Services shall be delivered with the skill and care required of a professional firm.

3. Where individuals to be involved in delivering the Services are named in the Engagement Contract, we shall use reasonable endeavours to ensure that they are so involved. We may substitute those identified for others of equal or similar skills.

4. We may acquire sensitive information concerning your business or affairs in the course of delivering the Services (“**Confidential Information**”). In relation to Confidential Information we shall comply with the confidentiality restrictions imposed on us by any authority in Hungary with whose requirements we are bound to comply, as well as any obligations imposed on us by the Hungarian law. We shall be entitled to comply with any requirement of Hungarian law or any authority in Hungary with whose requirements we are bound to comply to disclose Confidential Information. We may share information relating to you, to our relationship with you, and to the Services, including Confidential Information, privately and in confidence, with our Infrastructure Providers and with other KPMG Persons in each case who are required to implement safeguards to protect confidentiality, in order to facilitate the administration of our business or to support the maintenance of quality and standards in our work. We shall remain responsible for preserving confidentiality if Confidential Information is shared with other KPMG Persons or accessed by our Infrastructure Provider. We may remove, or arrange for the removal of, names and any other identifiers from Confidential Information and then use such anonymised information for lawful purposes chosen at our discretion. This clause shall not apply where Confidential Information properly enters the public domain. This clause shall not prohibit our disclosure of Confidential Information where we wish to disclose it to our professional indemnity insurers or advisers, in which event we may do so in confidence only.

5. We may supply written advice or confirm oral advice in writing or deliver a final written report or make an oral presentation on completion of the Services. Prior to completion of the Services we may supply oral, draft or interim advice or reports or presentations but in such circumstances our written advice or our final written report shall take precedence. No reliance shall be placed by you on any draft or interim advice or report or any draft or interim presentation. Where you wish to rely on oral advice or on an oral presentation made on completion of the Services, you shall inform us and we shall supply documentary confirmation of the advice concerned.

6. We shall not be under any obligation in any circumstances to update any advice, report or any product of the Services, oral or written, for events occurring after the advice, report or product concerned has been issued in final form.

7. Any product of the Services released to you in any form or medium shall be supplied by us on the basis that it is for your benefit and information only and that, save as may be required by law or by a competent regulatory authority (in which case you shall, unless prohibited by law, inform us in advance), it shall not be copied,

referred to or disclosed, in whole (save for your own internal purposes) or in part, without our prior written consent (which may be conditional on confirming the terms under which release is made). The Services are not intended to be, and may not be, relied on by any other person and to the fullest extent permitted by law, KPMG accepts no responsibility or liability to any other person in connection with the Services. The Services shall be delivered on the basis that you shall not quote our name or reproduce our logo in any form or medium without our prior written consent. You may disclose in whole any product of the Services to your legal and other professional advisers for the purposes of your seeking advice in relation to the Services, provided that when doing so you inform them that

- disclosure by them (save for their own internal purposes) is not permitted without our prior written consent, and
 - to the fullest extent permitted by law we accept no responsibility or liability to them in connection with the Services.
8. Any advice, opinion, statement of expectation, forecast or recommendation supplied by us as part of the Services shall not amount to any form of guarantee that we have determined or predicted future events or circumstances.

Ownership

9. We shall retain ownership of the copyright and all other intellectual property rights in the product of the Services, whether oral or tangible, and ownership of our working papers. Our working papers and other internal documentation created for the purpose of carrying out our Services belong solely to KPMG and shall not be provided to you. You shall acquire ownership of any product of the Services in its tangible form and become ultimately entitled to use the product of our Services on payment of our Charges for any such product. For the purposes of delivering services to you or other clients, we and other KPMG Persons shall be entitled to use, develop or share with each other knowledge, experience and skills of general application gained through performing the Services.

Our Charges

10. We shall render invoices in respect of the Services comprising fees, outlays and taxes thereon (where appropriate), including any foreign taxes that might be payable thereon or deductible therefrom (“our **Charges**”). Details of our Charges and any special payment terms shall be set out in the Engagement Contract. Our fees shall be based on the seniority and degree of responsibility of the KPMG Persons involved in delivering the Services, their skill and time spent by them in performing the Services and the nature and complexity of the Services. When we appoint sub-contractors to assist us in delivering the Services in accordance with clause 33, our fees include fees in respect of services rendered to us by the sub-contractors. Outlays will include both directly incurred costs and an amount, equal to 1.5% of the fees, to cover incidental expenses which are not charged directly

to the engagement. Our Charges may differ from estimates or quotations that may have been supplied, for example, where additional fees and outlays arise from any delay as a result of failure to supply information required to enable us to perform the Services.

11. In return for the delivery of the Services by us, you shall pay our Charges (without any right of deduction or set-off), on presentation of our invoice or at such other time as may be specified in the Engagement Contract. Payment should be sent to the bank account of KPMG named on the invoice. Payments are due within 15 days from the date of invoice.
12. We may charge interest on any outstanding balances at a rate of 3% over the base rate of the Hungarian National Bank (Forint balances) or the relevant LIBOR rates quoted by the British Bank Association (non Forint balances), from time to time in force (this rate applying after as well as before any court award or judgment in our favour in respect of outstanding balances).
13. If the Services Contract is terminated or any part of the Service is suspended, we shall be entitled to payment for outlays incurred to that time and to payment of fees for work done, plus taxes thereon (where appropriate). Our fees for work done shall in this event be calculated by reference to our hourly rates at the time of performance of our work on the basis set out in clause 10.
14. Where more than one party contracts with us in the Engagement Contract, unless provision is made in the Engagement Contract for payment of our Charges by one of you or by a third party, all of you shall each be fully liable separately to pay our Charges as well as being so liable jointly and severally as a group and we shall be entitled to call upon any of you and all of you for payment in full.

Your responsibilities

15. Notwithstanding our duties and responsibilities in relation to the Services, you shall retain responsibility and accountability for:
- the management, conduct and operation of your business and your affairs
 - deciding on your use of, choosing to what extent you wish to rely on, or implementing advice or recommendations or other product of the Services supplied by us
 - making any decision affecting the Services, any product of the Services, your interests or your affairs
 - the delivery, achievement or realization of any benefits directly or indirectly related to the Services which require implementation by you.
16. Where you require us or the nature of the Services is such that it is likely to be more efficient for us to perform work at your premises or using your computer systems or telephone networks, you shall ensure that all arrangements are made for access, security procedures, virus checks, facilities, licenses or consents as may be required (without cost to us).

17. You shall not, and you shall ensure that your affiliates do not, directly or indirectly, solicit the employment of any KPMG Persons involved in performing the Services while the Services are being performed or for a period of 12 months following their completion or following termination of the Services Contract, without our prior written consent. This prohibition shall not prevent you at any time from running recruitment advertising campaigns nor from offering employment to any KPMG Persons who may respond to any such campaign. If the event of a breach of this clause 17, you shall pay us a contractual penalty equal to 4 times the monthly remuneration (gross salary and benefits), paid to the respective KPMG Persons for the month preceding the month in which the breach occurred.

Information

18. To enable us to perform the Services, you shall supply promptly all information and assistance and all access to documentation in your possession, custody or under your control and to personnel under your control where required by us. You shall use your best endeavours to procure these supplies where not in your possession or custody or under your control. You shall inform us of any information or developments which may come to your notice and which might have a bearing on the Services.

You shall supply information in response to our enquiries (if any) to enable us to comply with our statutory responsibilities to make disclosures to relevant authorities in respect of money laundering and any other criminal activity that we may encounter during performance of the Services and any such disclosures may include Confidential Information.

19. We may rely on any instructions or requests made or notices given or information supplied, whether orally or in writing, by any person whom we know to be or reasonably believe to be authorized by you to communicate with us for such purposes. We may communicate with you by electronic mail where any such person wishes us to do so, on the basis that in consenting to this method of communication you accept the inherent risks (including the security risks of interception of or unauthorized access to such communications, the risks of corruption of such communications and the risks of viruses or other harmful devices), that to the extent permitted by law we may intercept such communications in order to monitor them for internal compliance or other purposes, and that you shall perform virus checks.
20. We may receive information from you or from other sources in the course of delivering the Services. To the fullest extent permitted by law, we shall not be liable to you for any loss or damage suffered by you arising from fraud, misrepresentation, withholding of information material or relevant to the Services or required by us, or any default relating to such information, whether on your part or that of the other information sources, unless such fraud, misrepresentation, withholding or default is evident to us without further enquiry.

Knowledge and conflicts

21. In clauses 21 to 27 the following definitions shall apply:
- “**the Engagement Team**” shall mean, collectively or individually, KPMG Persons (excluding corporate bodies, entities or firms) who is or are involved in delivering the Services,
 - “**Other KPMG Person(s)**” shall mean, collectively or individually, KPMG Persons who are not members of the Engagement Team,
 - “**Barriers**” shall mean safeguards designed to facilitate the protection of each client’s interests and may include (for example): separate teams, their geographical and operational separation and/or access controls over data, computer servers and electronic mail systems.
22. The Engagement Team shall not be required, expected or deemed to have knowledge of any information known to Other KPMG Persons which is not known to the Engagement Team.
23. The Engagement Team shall not be required to make use of or to disclose to you any information, whether known to them personally or known to Other KPMG Persons, which is confidential to another client.
24. KPMG Persons may be delivering services to, or be approached to deliver services to, another party or parties who has or have interests which compete or conflict with yours (a “**Conflicting Party**” or “**Conflicting Parties**”).
25. KPMG Persons are and shall remain free to deliver services to Conflicting Parties, except that where the interests of the Conflicting Party conflict with yours specifically and directly in relation to the subject matter of the Services:
- the Engagement Team shall not deliver services to the Conflicting Party;
 - Other KPMG Persons may only deliver services to the Conflicting Party where appropriate Barriers are put in place. The effective operation of such Barriers shall constitute sufficient steps to avoid any real risk of a breach of our duty of confidence to you; and
 - Other KPMG Persons may only deliver services to Conflicting Parties if there is no breach of any duties of confidence we owe to you.
- We seek to identify Conflicting Parties in the circumstances set out in this clause 25. If you know or become aware that a KPMG Person is advising or proposing to advise such a Conflicting Party, you shall (subject to any duties of confidence) inform us promptly.
26. Without limiting the general applicability of clause 25, the following are examples of specific circumstances in which Other KPMG Persons may deliver services to a Conflicting Party or Conflicting Parties:

- where at any time during performance of the Services, you are an employee (including a director) and a KPMG Person is delivering services to your employer, in which case Other KPMG Persons shall be entitled to deliver services to your employer, or
 - where Other KPMG Persons are asked to deliver services (“**Other Services**”) to a Conflicting Party (whose existence may or may not be known to you) who is actually or potentially interested in acquiring the same or a similar interest in the subject matter of a transaction to which both the Other Services and the Services relate (for example, where you and the Conflicting Party are both interested in acquiring a company, asset or operation which has been put up for sale by auction), in which case Other KPMG Persons shall be entitled to deliver the Other Services to the Conflicting Party.
27. Where a party has engaged us to deliver services before you have done so and subsequently circumstances change, we may consider that, even with Barriers operating, your interests are likely to be prejudiced and we may not be satisfied that the situation can be managed. In that event we may have to terminate the Services Contract and we shall be entitled to do so on notice taking effect immediately on delivery but we shall consult you before we take that step.

The Services Contract

28. The Services Contract sets out the entire agreement and understanding between us in connection with the Services and supersedes any prior agreements, understandings, arrangements, statements or representations (unless made fraudulently) relating to the Services. Any modifications or variations to the Services Contract must be in writing and signed by an authorized representative of each of us. In the event of any inconsistency between the Engagement Contract and any other elements of the Services Contract, the Engagement Contract shall prevail. In the event of any inconsistency between these General Terms of Business and Additional Terms that may apply, the Additional Terms shall prevail.

Third party rights

29. The Services Contract shall not create or give rise to, nor shall it be intended to create or give rise to, any third party rights. No third party shall have any right to enforce or rely on any provision of the Services Contract which does or may confer any right or benefit on any third party, directly or indirectly, expressly or impliedly. The application of any legislation giving to or conferring on third parties contractual or other rights in connection with the Services Contract shall be excluded. No KPMG Person shall be a third party for the purposes of this clause.

Circumstances beyond your or our control

30. Neither we nor you shall be liable for any damages arising from a breach of our contractual obligations nor shall either of us incur any liability to pay compensation to the other if we or you are unable to comply with the Services Contract as a result of any

cause beyond our or your reasonable control. In the event of any such occurrence affecting one of us, that one shall be obliged as soon as reasonably practicable to notify the other, who shall have the option of suspending or terminating the operation of the Services Contract on notice taking effect immediately on delivery.

Waiver, assignment and sub-contractors

31. Failure by any one of us to exercise or enforce any rights available to us shall not amount to a waiver of any rights available to either of us.
32. Neither of us shall have the right to assign the benefit (or transfer the burden) of the Services Contract to another party without the written consent of the other of us, which consent shall not be unreasonably withheld.
33. Subject to clauses 4 and 42, we shall have the right to appoint sub-contractors to assist us in delivering the Services but where any such sub-contractors are not KPMG Persons we shall consult you before doing so. Where we appoint sub-contractors under this clause 33, we may share Confidential Information with them and for all purposes in connection with the Services Contract we shall accept responsibility for their work as if we had performed the same which shall be deemed to be part of the Services.

Limitations on our liability

34. Our liability in connection with the Services shall be limited in accordance with this clause 34.
- 34.1 We shall in each case be relieved of liability for a breach of contract if our actions were not culpable. Our actions are not culpable if in relation to the Services we comply, in all material respects, with applicable laws, any issued or recognized professional guidelines, or any national or international standards or any other generally accepted or generally applied methodology or if no such professional guidelines, standards or other methodology apply to any Services then if we act as it is reasonably expected from us in the given situation.

Regarding the applicability of any professional guidelines, standards or other methodology the type, scope and the beneficiary of the Services concerned shall also be taken into consideration.

- 34.2 The general provisions of the Civil Code relating to breach of contract shall apply to determine the extent of compensation.
- 34.3 In the particular circumstances of the Services set out in the Engagement Contract and subject to clause 36 and clause 37 below,
- the aggregate liability to you and to Other Beneficiaries of each and all KPMG Persons,
 - arising in any way and on any basis,

- for any loss or damage suffered by you (or by any such other party) arising from or in connection with the Services,
- however the loss or damage is caused, including our negligence but not our fraud or other deliberate breach of duty,

shall be limited to the amount or on such alternative basis (if any) as may be specified in the Additional Terms or the Engagement Contract unless it is prohibited by law.

If no amount and no alternative basis are specified in the Additional Terms or the Engagement Contract, the aggregate liability to you and to Other Beneficiaries of each and all KPMG Persons shall be limited to the amount of 1.5 times the fees payable to us in accordance with the terms of the Engagement Contract on the basis set out in this clause 34.

35. Where there is more than one beneficiary of the Services (“**Beneficiary**”) the limitation on our liability agreed under clause 34 to each Beneficiary shall be apportioned by them amongst them. No Beneficiary shall dispute or challenge the validity, enforceability or operation of clause 34 on the ground that no such apportionment has been so agreed or on the ground that the agreed share of the limitation amount apportioned to any Beneficiary is unreasonably low. In this clause 35, “Beneficiary” shall include you and Other Beneficiaries.

36. The following provisions shall govern the extent of our liability to you and to any Other Beneficiaries for any loss or damage suffered by you (or by any such other party) arising from or in connection with the Services:

36.1 The liability of the KPMG Persons shall be limited to that proportion of the foreseeable loss or damage in accordance with the Civil Code, which is fair and reasonable having regard to the degree of culpability (if any) of (i) You, (ii) any Other Beneficiaries, (iii) any other party also liable or potentially liable to you or to Other Beneficiaries in respect of the same loss or damage (“**Another Liable Party**”) and (iv) the KPMG Persons for the loss or damage concerned (or if that cannot be determined, the extent of their contribution to the loss or damage) (the “**KPMG Proportion**”).

36.2 For the purposes of determining the KPMG Proportion

- no account shall be taken of Another Liable Party having ceased to exist, having ceased to be liable, having had imposed an agreed limit on its liability or being impecunious or for other reasons unable to pay
- in any relevant court proceedings brought against us by you or Other Beneficiaries (“**the Claimant**”), on request by us, the Claimant shall join Another Liable Party to any such proceedings against us, unless doing so is prohibited by law and on the basis that, provided that the court determines that the conduct of the Claimant has

been reasonable both before the proceedings and during them, we shall not resist an application to the court by the Claimant that we (rather than the Claimant) should bear the stamp duty payable by the Claimant to the court in respect of any such joinder of Another Liable Party to proceedings.

37. We accept the benefit of the limitations in clauses 34, 35 and 36 above on our own behalf and in so doing we confer benefits on each and all other KPMG Persons who may be or might have been involved in delivering the Services.

38. This clause shall apply to claims arising from or under the Services Contract.

38.1 You and Other Beneficiaries shall not bring any claim against any KPMG Person other than the KPMG contracting party in respect of loss or damage suffered by you or by Other Beneficiaries arising out of or in connection with the Services. This restriction shall not operate to limit or exclude the liability of the KPMG contracting party as a corporate body for the acts or omissions of any other KPMG Person involved in delivering the Services.

38.2 Any Beneficiary shall be entitled to submit their claim in an eighteen-month limitation period that commences

- upon the delivery of the Services where Services have been delivered
- upon the date of termination when the Services Contract has been terminated
- upon the date on which an unauthorized disclosure took place when the loss or damage is suffered as a result of, arising from or in connection with our unauthorized disclosure of Confidential Information.

Beneficiaries shall be required to inform us of any claim within the shortest time permitted by the prevailing circumstances. The Beneficiaries shall be liable for any damage that results from late notification.

Such eighteen-month limitation period shall be preclusive (i.e. the Beneficiary loses his rights upon expiry of that period).

Indemnification

39. If you breach any of your obligations under the Services Contract and there is any claim made or threatened against us by a third party, you shall compensate us and reimburse us for and protect us against any loss, damage, expense or liability incurred by us which results from or arises from or is connected with any such breach and any such claim. If any payment is made by you under this clause 39 you shall not seek recovery of that payment from us at any time. In this clause 39 “us” shall include all KPMG Persons and “you” shall include Other Beneficiaries.

Termination

40. You or we can terminate the Services Contract or suspend its operation by giving 30 days' prior notice in writing to the other at any time. In particular, we may terminate the Services Contract by giving 30 days' prior notice in writing if there has been a change of law, rule, regulation or professional standard or a change in circumstance that would cause the continued provision of Services under the Services Contract by us to violate such law, rule, regulation or professional standard or would otherwise, in our reasonable opinion, prejudice our ability to comply with any applicable independence requirement. You or we can terminate the Services Contract on notice taking effect immediately on delivery if the other Party commits any serious or persistent breach of any of its obligations. Termination or suspension under this clause 40 shall not affect any rights that may have been acquired by either party before termination or suspension and all sums due to us calculated in accordance with clause 13 shall become payable in full when termination or suspension takes effect.
41. Particularly, the following clauses of these General Terms of Business (Hungary) shall survive expiry or termination of the Services Contract: clauses 4, 5, 6, 7, 8, 9, 15, 17, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 31, 32, 33, 34, 35, 36, 37, 38, 39, 41, 42, 43, 44, 45, 46 and 48.

Data protection

42. The definitions and interpretations in the Personal Data Protection regulations currently in effect in Hungary (and any subsequent amendment or re-enactment of those regulations as well as any regulation regarding business data protection) shall apply to this clause 42. Where necessary to enable us to deliver the Services, we shall have your authority to process personal data on your behalf. We may also process or arrange for processing of personal data in order to support the maintenance of quality and standards in our work or to facilitate the administration of our business or to support our infrastructure. When we do so, we shall take appropriate technical and organizational measures designed to protect against unauthorized or unlawful processing of personal data and against accidental loss or destruction of, or damage to, personal data. We shall answer your reasonable enquiries to enable you to monitor our compliance with this clause 42. We shall not sub-contract our processing of personal data (unless to KPMG Persons or our Infrastructure Providers who are required to take equivalent measures when processing personal data) without your prior written consent.

Notices

43. Any notice to you or us delivered under the Services Contract shall be in writing and sent to or left at our respective addresses appearing in the Engagement Contract (or such other address as may be notified in writing). Notices sent by registered post shall be considered delivered on the day of attempted delivery if the addressee refuses to accept it. If delivery fails because the addressee does not claim the document (it was returned marked "unclaimed"), the document shall be considered delivered on the

fifth working day following the day of the second attempted postal delivery.

Severability

44. Each clause or term of the Services Contract constitutes a separate and independent provision. If any of the provisions of the Services Contract are judged by any court or authority of competent jurisdiction to be void or unenforceable, the remaining provisions shall continue in full force and effect.

Capacity

45. You agree to and accept the provisions of the Services Contract on your own behalf and as representative for Other Beneficiaries. You shall take such steps as may be necessary to ensure that any Other Beneficiaries act on the basis that they are a party to the Services Contract, as if they had each signed a copy of the Engagement Contract and agreed to be bound by it. However, you alone shall be responsible for payment of our Charges.
46. We accept your agreement to and acceptance of the terms of the Services Contract (save for clauses 34, 35 and 36 above) on our own behalf and in so doing we confer benefits on each and all other KPMG Persons.

Opportunities for improvement, complaints

47. If at any time you would like to discuss with us how our Services to you can be improved or if you have a complaint, we encourage you to speak first to the responsible partner or director, named in the Engagement Contract. If any matter is not resolved to your satisfaction, please contact Elek Votin, our Quality and Risk Management Partner, either by sending a letter to him at our address appearing in the Engagement Contract or by sending an email to elek.votin@kpmg.hu. We aim to investigate matters brought to our attention promptly and to agree a mutually acceptable resolution wherever this is possible.

Applicable law

48. The Services Contract shall in all respects be subject to and governed by Hungarian law and all disputes arising on any basis from or under the Services Contract shall be subject to the exclusive jurisdiction of the Hungarian courts.

Appendix 3

Data Protection terms

[KPMG As Data Processor – Client As Data Controller]

Data Protection

For the purposes of this Clause, the defined terms listed below shall have the following meanings:

- **Applicable Data Protection Legislation:** means Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the Processing of Personal Data and on the free movement of such data, and repealing Directive 95/46/EC and all other applicable laws and regulations relating to or impacting the Processing of Personal Data.
- **Consent:** means any freely given, specific, informed and unambiguous indication of the Data Subject's wishes by which he or she, by a statement or by a clear affirmative action, signifies Engagement Letter to the Processing of Personal Data.
- **Data Controller:** means the natural or legal person, public authority, agency or other body which, alone or jointly with others, determines the purposes and means of the Processing of Personal Data; where the purposes and means of such Processing are determined by EU or Member State laws, the Data Controller or the specific criteria for its nomination may be provided for by those laws.
- **Engagement Letter** means the engagement letter between Client and KPMG to which this Clause is attached or included by amendment.
- **Data Processor:** means a natural or legal person, public authority, agency or any other body which Processes Personal Data on behalf of the Data Controller.
- **Data Protection Impact Assessment:** means a tool designed to enable organisations to work out the risks that are inherent in proposed data Processing activities before those activities commence and during their performance, which enables organisations to address and mitigate those risks before the Processing begins.
- **Data Subject:** means an identified or identifiable natural person who is the subject of the relevant Personal Data.
- **KPMG:** means KPMG Global Services Hungary Ltd., a Hungarian limited liability company and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity.
- **KPMG Personnel or Personnel:** means any individual employed and under the control of KPMG or any of the other member firms of the KPMG network of independent firms.
- **Personal Data:** means any information relating to an identified or identifiable natural person; an identifiable person is one who can be identified, directly or indirectly, in particular by reference to an identifier such as a name, an identification number, location data, online identifier or to one or

more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of that natural person.

- **Personal Data Breach:** means a breach of security leading to the accidental or unlawful destruction, loss, alteration, unauthorised disclosure of, or access to, Personal Data transmitted, stored or otherwise Processed.
- **Process or Processing:** means any operation or set of operations performed on Personal Data or on sets of Personal Data, whether or not by automated means, such as collection, recording, organisation, structuring, storage, adaptation or alteration, retrieval, consultation, use, disclosure by transmission, dissemination or otherwise making available, alignment or combination, restriction, erasure or destruction.
- **Services** means the Services provided under the Engagement Letter

1.1 In the performance of the Services, KPMG may Process Personal Data of Data Subjects. Client is the Data Controller and KPMG is the Data Processor of Personal Data that is collected on Client's behalf or provided to KPMG by or on behalf of Client as part of those Services.

1.2 The scope of the Processing carried out by KPMG under the Engagement Letter is as follows:

1.2.1 scope, nature and purpose of Processing the Services described under or pursuant to the Engagement Letter;

1.2.2 duration for the term of the Engagement Letter; and

1.2.3 categories of Data Subjects and types of Personal Data as described or as referred to here:

(a) The Data Subjects may be any natural person making business with our Client, which data are to be reported to the respected Tax Authority;

(i) Name;

(ii) Personal tax number;

(iii) Address;

(iv) Date of birth;

(v) VAT number of self-employed.

(b) The Data Subjects may be any natural person representing the client, and KPMG's legal representatives

(i) Name;

(ii) Name at birth (if different)

(iii) Home address

(iv) Social security number

(v) Tax ID

- (vi) Mother's maiden name
- (vii) Date of birth
- (viii) Copy of passport or ID card
- (ix) Signature specimen

1.3 In particular, when and where KPMG is Processing Personal Data on behalf of Client, it shall:

1.3.1 act on and comply with the documented lawful instructions of the Client, which instructions are set out exhaustively here:

- (a) to report personal information on the individual purchases;
- (b) to indicate the Client Representative's personal data on VAT registration documents and on Power of Attorneys in order to enable KPMG to act on behalf of the Client in front of the Tax Authorities.

1.3.2 only Process the Personal Data to the extent necessary to comply with its obligations under the Engagement Letter save to the extent required by the law of the European Union or a member state of the European Union in which case KPMG will to the extent permitted by that law inform the Client;

1.3.3 implement, maintain and operate sufficient and appropriate technical and organisational measures that meet the requirements of the Applicable Data Protection Legislation.

1.3.4 take all necessary steps to ensure the reliability of all of its Personnel with access to the Personal Data and ensure that all such Personnel are bound by a duty to keep the Personal Data confidential;

1.3.5 provide such assistance and cooperation as the Client reasonably requires in order to enable the Client to comply with its obligations in relation to Personal Data under the Applicable Data Protection Legislation, including but not limited to:

- (a) requests of Data Subjects to access, rectify, delete, erase, receive or restrict the Processing of their Personal Data;
- (b) security of Processing and notification of Personal Data Breaches;
- (c) Data Protection Impact Assessments.

KPMG reserves the right to charge Clients its reasonable costs in providing this assistance and cooperation.

1.3.6 at the request of the Client and within a reasonable timescale, provide evidence of the measures KPMG has taken to comply with its obligations under this clause 1;

1.3.7 notify the Client in writing:

- (a) of any complaint which relates directly to the Processing of the Personal Data or to either Party's compliance with the Applicable Data Protection Legislation relating to the Engagement Letter;
- (b) if the instructions for KPMG set out in this Engagement Letter infringe Applicable Data Protection Legislation; or

(c) without undue delay about a Personal Data Breach relating to Personal Data Processed by KPMG under this Engagement Letter,

and shall provide the Client with full co-operation and assistance in relation to the same;

- 1.3.8 at the choice of the Client, delete or return all the Personal Data to the Client after the end of the provision of Services relating to Processing under the Engagement Letter, and delete existing copies unless applicable law, regulation or professional standards requires storage of the Personal Data.
- 1.4 Client acknowledges that, where relevant, in order to benefit from certain added value services (such as online tools and systems that will facilitate the administration of the Services) it, and its affiliates, employees, officers and other individuals, may have to consent to additional conditions, terms of use and/or privacy policies issued by KPMG (or the other members of the independent network of firms known as KPMG) from time to time.
- 1.5 In circumstances where KPMG is Data Controller, it will use that Personal Data in the manner and for the purposes set out in its privacy statement available at https://home.kpmg.com/content/dam/kpmg/hu/pdf/KGSH_Privacy_Statement_v2.pdf. Client should bring this notice to the attention of its staff.
- 1.6 Upon written request (but not more than once per year), KPMG shall provide to Client a summary report or certificate issued by an auditor (which auditor maybe KPMG or a third party selected by KPMG) in respect of the Processing of Personal Data on behalf of the Client at KPMG's facilities, premises, equipment and systems in order to evidence that the Processing of Personal Data is in compliance with this clause [1]. Where a Client has obtained the summary report or certificate of the auditor and is not satisfied that the contents of that report or certificate evidence KPMG's compliance with this clause, at Client's written request, not more than once per year, KPMG shall make available, on reasonable notice and at Client's cost, the auditor and any substantiating materials at KPMG's premises in order to discuss the audit report with the Client. Where a Client has exercised the rights in the previous sentence and remains unsatisfied that KPMG has evidenced its compliance with this Clause, not more than once per year, Client may require KPMG to commission an audit by an independent third party, the identity of which shall be agreed between the parties, to conduct an audit of whether the Processing of Personal Data on behalf of the Client at KPMG's facilities, premises, equipment and systems is in compliance with this clause 1, such audit to be at Client's cost (including the costs of KPMG, charged to Client at KPMG's ordinary rates).
- 1.7 The Client hereby permits the sub-processing of Personal Data by KPMG provided that such sub-processor is subject to contractual terms not materially less onerous than those set out in this Engagement Letter and otherwise in compliance with Applicable Data Protection Legislation. A list of sub-processors is available for inspection by the Client from time to time at KPMG upon request via the functional mailbox DataPrivacyKGSH@kpmg.hu.
- 1.8 KPMG shall not transfer any Personal Data to any country outside of the European Economic Area unless the transfer is made (i) to any country considered as a place giving an appropriate level of protection by the EU Commission, (ii) in accordance with the principles of the Privacy Shield (or such scheme as may replace it from time to time) or (iii) subject to such other data transfer mechanism or protections as are approved and accepted by the Applicable Data Protection Legislation from time to time.
- 1.9 Client shall comply with all of its respective obligations under the Applicable Data Protection Legislation in relation to the Processing of Personal Data.
- 1.10 Each Party (the "**Indemnifying Party**") shall indemnify the other Party (the "**Indemnified Party**") in respect of all losses, damages, costs, expenses and other liabilities (including legal and other professional fees) incurred by or awarded against the other Party and relating to a third party claim

to the extent resulting from the other Party's failure to comply with its respective obligations under this clause 1 provided always that (i) the Indemnifying Party is given adequate written notice by the Indemnified Party of its claim under this Clause, (ii) the Indemnifying Party shall have 21 days from the date of such notice to decide whether to conduct any litigation and negotiations for the settlement of the claim (if the Indemnifying Party fails to take a decision within this period, it will be deemed to have decided not to conduct any such litigation or negotiations); and (iii) the Indemnified Party shall, at the cost of Indemnifying Party, provide all reasonable assistance in support of any such defence or action and shall not make any admission or take any other action which might be prejudicial to any proceedings without the express prior written consent of the Indemnifying Party (such consent not to be unreasonably withheld or delayed). If the Indemnifying Party decides not to conduct any litigation or negotiations, the Indemnified Party may conduct any litigation or negotiations itself. For the avoidance of doubt, the Indemnified Claim shall include any expenses and damages arising out of or in connection with any subsequent negotiation, litigation and judgment or settlement. For the avoidance of doubt, save where otherwise specifically stated in this Clause, either Party's compliance with its respective obligations under this clause 1 is at no additional cost to the other Party. If Client instructs KPMG to implement specific security and/or organizational measures and/or other instructions after the start date of the Engagement Letter, both Parties will discuss together about those measures, their implementation and costs (which will be paid for by the Client) in order to seek to agree the same. Until such time as Engagement Letter is reached, KPMG shall be under no obligation to implement the measures and/or instructions.

- 1.11 Clauses 1.1 to 1.10 inclusive shall remain in full force and effect at all times when KPMG (or a sub-processor on its behalf) Processes Personal Data on behalf of the Client, notwithstanding the termination or expiry of this Engagement Letter.
- 1.12 This Clause is in addition to, and not substitution for any other provisions relating to the processing of Personal Data in the Engagement Letter. In the event of any conflict between the provisions of the terms of this Clause and the other provision of the Engagement Letter, the terms of this Clause shall prevail.