

## General Terms of Assignment

### GOBBS tax consulting d.o.o.

The following "General Terms of Assignment" apply to offers, made by GOBBS d.o.o., or otherwise GOBBS tax consultancy in tax and accounting matters (hereinafter referred to as GOBBS tax consultant) and accepted by their clients, unless some other explicit written agreement is reached or is compelled by law.

Our terms of delivery and payment apply exclusively. Our clients accept these upon award of contract, also for future business transactions, even if we do not refer to these explicitly, but they have been sent to the client in connection with an order confirmed by us. If an order is placed with us in deviation from our terms of delivery and payment, these terms of delivery and payment shall nevertheless apply, even if we raise no objection. Such deviation therefore applies only if explicitly accepted by us in writing.

#### 1. Scope and Execution of the Order

- (1) The Scope of performance to be rendered by the GOBBS tax consultant is determined by the order awarded.
- (2) The order is discharged in keeping with the principles of orderly professional practice.
- (3) The GOBBS tax consultant will accept the facts as presented by the client, particularly as relating to figures, as correct. If the GOBBS tax consultant discovers incorrect content, he is required to draw attention to this.
- (4) Checking the correctness, completeness and orderliness of the documents and figures submitted, and particularly of the bookkeeping and balance sheet only forms part of the order if this has been agreed to in writing.
- (5) The order does not constitute any power of attorney for representation to public authorities, courts or other such bodies. Such must be conferred separately. If, due to the absence of the client, clarification with the latter as to the utilization of legal assistance or legal measures is not possible, the GOBBS tax consultant is both entitled and obliged, where necessary, to take measures to observe deadlines.

#### 2. Obligation to Secrecy

- (1) The GOBBS tax consultant is required by law to treat all facts made known to him, in connection with the execution of the order, confidentially, unless the client has released him from this obligation.
- (2) Within the context of the order awarded, the GOBBS tax consultant is entitled to record personal data relating to the client and the client's employees, and to process this in an automated file, or to pass it on to a computer service centre for further order-related data processing.

(3) The obligation to secrecy also applies to the same extent to employees of the GOBBS tax consultant.

(4) The obligation to secrecy does not apply to instances in which disclosure is required in the justified interests of the GOBBS tax consultant. He is also released from the obligation to secrecy in cases in which the insurance terms of his professional liability insurance require him to provide information and to cooperate.

(5) The GOBBS tax consultant may only pass on reports, certifications and other written summaries of the results of his activities to third parties with the consent of the client. Furthermore, no obligation to secrecy applies if the undertaking of a certification audit in the GOBBS tax consultant's office is necessary and the persons working there have, for their part, been instructed as to their obligation to secrecy. The client consents to the examination by the certified/auditor of his hand-written files – as kept and stored by the GOBBS tax consultant.

#### 3. Involvement of Third Parties

(1) In executing the order the GOBBS tax consultant is entitled to make use of the services of employees, competent third parties and data-processing companies.

#### 4. Correction of Errors

- (1) The client has a right to correction of any errors or defects. The GOBBS tax consultant must be given an opportunity to make subsequent improvements.
- (2) If the GOBBS tax consultant fails to correct, within a reasonable period, any shortcomings objected to, or if he refuses to undertake such corrections, client shall be entitled to have the corrections undertaken, at the cost of the GOBBS tax consultant, by another GOBBS tax consultant, or else, at the clients choice, to demand a reduction of the sum payable or revocation of the contract.
- (3) Obvious faults (e.g. spelling mistakes or calculation errors) can be corrected by the GOBBS tax consultant at any time via a third party. The GOBBS tax consultant may also have other defects remedied by third parties subject to the approval of the client. The approval of the client is not necessary if there are justified interests of the GOBBS tax consultant that take priority over those of the client.

#### 5. Liability

(1) The GOBBS tax consultant is liable for his own faulty behavior, as well as for that of his executing aides.

(2) If a claim for damages made by the client is not subject to a shorter statutory period of limitation, it shall expire

- after three years, as from the time at which the claim came into force and the client became aware of the circumstances on which the claim was based and the person of the debtor, or should have become aware if not for gross negligence.
- ignoring the aspect of awareness, or of unawareness due to gross negligence, after five years as from the time of coming into force.

## **6. Obligations of the Client**

(1) The client is obliged to cooperate, when such cooperation is required for proper discharging of the assignment. In particular, the client must provide the GOBBS tax consultant, without having to be asked to do so, with all of the documents necessary for the undertaking of the assignment. These documents must be correct and the GOBBS tax consultant must be given sufficient time in which to undertake the work. The same applies to the provision of information on all occurrences and circumstances that might be of relevance to the discharging of the assignment. The client is required take account of all written and verbal communications of the GOBBS tax consultant and, in cases of doubt, to confer on the matter.

(2) The client must refrain from all behavior that might impair the independence of the GOBBS tax consultant and his executing aides.

(3) The client undertakes to pass on the results of the work of the GOBBS tax consultant only with the written approval of the latter, if such approval is not already implicit in the contents of the assignment, with respect to specific third parties.

(4) If the GOBBS tax consultant employs data-processing programs on the client's premises, the client is obliged to comply with the directions of the GOBBS tax consultant on installation and application of the programs. Furthermore, the client is both obliged and entitled to duplicate the programs only to the extent specified by the GOBBS tax consultant. The client must not distribute the programs. The GOBBS tax consultant remains the owner of the rights of use. The client must refrain from all measures that might conflict with the exercising of the rights of use by the GOBBS tax consultant, with respect to the programs.

## **7. Failure to Cooperate and Delay in Acceptance on the Part of the Client**

(1) If the client fails to cooperate in terms of one of the requirements listed under no. 6, or other requirements, or if the client fails to accept services offered by the GOBBS tax consultant in good time, the GOBBS tax consultant is entitled to set an appropriate deadline, declaring in this connection, that he will decline to continue the contract after this

deadline unless acceptance has been given. If the client fails to respond as required by the given deadline, the GOBBS tax consultant is entitled to terminate the contract without notice (cf. no. 9, paragraph 3). The entitlement of the GOBBS tax consultant to compensation for any additional costs incurred, or any damage suffered, due to the delay on the part of the client or to the client's refusal to cooperate remains unaffected. This also applies even if the GOBBS tax consultant does not make use of his right of termination.

## **8. Fees, Payment**

(1) The costs incurred as a result of GOBBS tax consultant carrying out the work commissioned to them shall include fees only. All amounts are exclusive VAT, unless stated otherwise.

(2) Unless explicitly agreed otherwise between the parties, fees are calculated on the basis of the time spent and the hourly rate applicable to the commissioned work in question. The time spent while driving/accessing the client is charged additionally, at the half of the normal hourly rate.

(3) GOBBS tax consultant is entitled annually to adjust the hourly rate. If the hourly rate is raised, the new rate will only take effect two weeks after having been communicated to the client.

(4) In principle fees are billed at the end of each month. Invoices are payable in 14 days from the date of invoice, unless the parties have explicitly agreed otherwise. The client cannot claim suspension or set off.

(5) If a statement of fees or a deposit is not paid within the payment period, GOBBS tax consultant may suspend the performance of its activities, after having notified the client of its intention to do so. GOBBS tax consultant shall not be liable for any damage arising from this suspension of the activities.

## **9. Advance Payments**

(1) The GOBBS tax consultant can demand an advance payment for charges already met and for anticipated charges and expenses.

(2) If the requested advance payment is not made, the GOBBS tax consultant, after announcing his intention in advance, can discontinue his efforts on behalf of the client until he has taken receipt of the advance payment. The GOBBS tax consultant is obliged to notify the client in good time of his intention to discontinue his activities, if such discontinuation can give rise to disadvantages for the client.

## **10. Default on Payment**

(1) If, with respect to us, the buyer defaults on payment, regardless of the payment obligation in question, all outstanding claims become due immediately.

## **11. Ending of the Contract**

(1) The contract ends upon fulfilment of the agreed services, upon expiry of the agreed period or upon termination. The contract does not end due to death, due to the inability of the client to conduct business transactions or, in the case of a company, due to its dissolution.

(2) A contract concluded for an indefinite period of time can be terminated by each of the contracting partners in 3 months; such termination of contract to be made in writing. To the extent that, in individual cases, some deviation from this procedure is desired, this must be agreed to in writing, the draft in question to be separately prepared and handed over to the client, together with these General Terms of Assignment, at the time of conclusion of contract.

(3) In the event that the GOBBS tax consultant terminates the contract, to help avoid any forfeiture of rights on the part of the client, those activities should be continued that are reasonable and for which deferment cannot be tolerated (e.g. an application for extension of a deadline that is in danger of expiring).

(4) The GOBBS tax consultant is obliged to hand over to the client everything he has received for purposes of executing the order and that has resulted from the business activities. Apart from this the GOBBS tax consultant is obliged to give the client the necessary information, upon demand, as to the state of things and to account for this.

(5) At the end of the contract the client must immediately return to the GOBBS tax consultant the data-processing programs used in executing the order, including all copies made and other program documents, or must erase these from the hard disk.

(6) After the ending of the client relationship the documents must be collected from the GOBBS tax consultant.

## **12. Remuneration Entitlement in the Case of Premature Ending of the Contract**

(1) If the order is concluded before it has been fully completed, the GOBBS tax consultant's entitlement to remuneration is determined according to the law. To the extent that, in individual cases, some deviation from this procedure is desired, this must be agreed to in writing, the draft in question to be separately prepared and handed over to the client, together with these General Terms of Assignment, at the time of conclusion of contract.

## **13. Safekeeping, Surrender and Right of Retention of Work Results and Documents**

(1) The GOBBS tax consultant must keep the reference files for a period of five years after the ending of the assignment. This obligation expires before the end of this period, however, if the GOBBS tax consultant has requested of the client in writing

that the client take receipt of the reference files and the client fails to do so within six months of receipt of this request.

(2) The term reference files, in the sense of these regulations, applies to all papers and documents submitted to the GOBBS tax consultant by the client in the context of the GOBBS tax consultant's activities. This does not apply, however, to correspondence between the GOBBS tax consultant and his client, or to papers and documents that the client has already been given in the original or in transcript, or to working papers prepared for internal purposes.

(3) At the request of the client, and after the ending of the assignment at the latest, the GOBBS tax consultant must submit the reference files to the client within a reasonable period. The GOBBS tax consultant may make and retain copies or photocopies of documents returned by him to the client.

(4) The GOBBS tax consultant may refuse to issue his work results and the reference files until his fees and expenses have been met. This does not apply if in the circumstances, particularly due to the relative insignificance of the sums due, such retention would amount to a breach of trust. Until the correction of shortcomings objected to in good time by client, the latter is entitled to retain a reasonable part of the payment.

## **14. Applicable Law and Place of Performance**

(1) The assignment, its execution and the claims and entitlements arising therefrom are solely subject to Slovene law, and in particular to the Slovene Civil Code and the Slovene Commercial Code.

(2) The place of performance is the place at which the business premises are located or the place of counselling, if the client is a full trader.

(3) The place of jurisdiction is the place at which the company is located.

## **15. Validity in Cases of Partial Invalidity**

(1) Should any of the provisions of these Terms of Assignment prove to be invalid, whether at present or at some later date, this will not affect the validity of the remaining provisions. The invalid provision is to be replaced by a valid one that most closely approached the targeted objective.

## **16. Amendments and Extensions**

(1) Alterations and extensions to these Terms of Assignment must be made in writing.

Valid from 01.01.2020.