

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 terms 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 member firm as named by the Engagement Contract.

**KPMG Member 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 (KGSB) 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** each and all of the partners, directors, employees and agents of KPMG as the contracting party, 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 Member 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 sets out the Services to be delivered by us and associated contractual terms. These General Terms of Business (KGSB) may be amended by the Engagement Contract and/or in the Additional Terms.
2. We deliver the Services with the skill and care required of a professional firm.
3. Where individuals who are involved by us in delivering the

Services are named in the Engagement Contract, we shall use all reasonable endeavours to ensure that the named person is so involved. We may substitute the named person for others of equal or similar skills.

4. We may acquire sensitive, confidential 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 are obliged to comply with any requirement of Hungarian law and professional standards or with any resolution of any authority applicable onto us with whose requirements we are bound to comply to disclose Confidential Information. While complying with the rules of relating to the confidentiality, obligation and the treatment of 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 (including but not limited to email, cloud and/or AI services providers we may use from time to time) and with other KPMG Persons, as well as with KPMG International and/or its personnel, agents and/or external legal advisers, 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, independence and standards in our work. We shall remain responsible for confidentiality if Confidential Information is shared with other KPMG Persons or KPMG International and/or its personnel, agents, and/or external legal advisers, 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. Such consent may be subject to further terms. The Services are not intended to be, and may not be, relied on by any other person and 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
  - we accept no responsibility or liability to them in connection with the Services.

Any advice, opinion, statement of expectation, forecast or recommendation supplied by us as part of the Services shall not amount to determination or prediction of future events or circumstances.

8. We may provide support with the help of software, script, technology, tool, application owned or used by us under any other title (hereinafter jointly referred to as: “**KPMG Technology**”) to automate download of specified reports from the database made available by you. We shall be indemnified from liability in respect of any damage arising in connection with using KPMG Technology, or any claims made by you and/or any third party. If you use KPMG Technology to fulfil data supply obligation related to other services used by you, you have sole responsibility for the completeness and accuracy of the data provided during the fulfilment of the data supply obligation.

You acknowledge that the service related to the use of KPMG Technology may be used until the other service used by you is used and only by you or third parties who have a valid contract in effect with KPMG for the same services as the subject of the contract concluded with you. You acknowledge that other third parties may use KPMG Technology only based on KPMG’s prior written consent, provided that such third parties need to use KPMG Technology to be able to fulfil their obligations to you and if application of technical, legal and other security requirements, tools and controls is ensured.

You undertake to treat KPMG Technology as confidential information and take all necessary actions to prevent it from being obtained, known and/or used by unauthorised third parties; furthermore, you undertake to inform KPMG in writing within 3 (three) days after you have learned that unauthorised third parties got to know and/or are using KPMG Technology.

You undertake that should you breach any of your obligations

under this clause, KPMG shall be entitled to a penalty amounting to 20% of the gross (aggregate) fee, and if the fee for the KPMG Technology service can be specified separately, to a penalty not less than four times the gross fee for the KPMG Technology service, and we are also entitled to claim any loss exceeding the penalty due from you.

**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. We shall be entitled to use, develop or share with other KPMG Persons, for the purposes of delivering services to you or other clients knowledge, experience and skills of general application gained through performing the Services.

**Our Charges**

10. We shall render electronic invoices (“**Invoice**”) with qualified electronic stamp that shall be accepted by you and 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 default interest on any outstanding balances at a rate of 8% 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). If the rate is replaced by any other rate, we are entitled to refer to this other rate.

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 authorize and 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. 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 applied. 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 examples are 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 a transaction aimed at acquiring the same or a similar interest 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 the applied Barriers, 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 doing this.

**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.

**Force majeure events 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 force majeure event. 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 the breach of contract was caused by a circumstance (i) beyond our control, (ii) not foreseeable at the date of signing the contract, and (iii) we were not expected to avoid or eliminate the circumstance. There is no breach of contract and the rules of exemption are not applicable either, 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.
- 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 Act V of 2013 on the Civil Code (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 and/or KPMG 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 3 months’ prior notice in writing to the other at any time. In particular, we may terminate the Services Contract by giving 3 months’ 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 (KGSB) shall survive the 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. KPMG processes personal data that it becomes aware of or receives in connection with the provision of the Services in accordance and in full compliance with current data protection laws at all times.

As a processor we may process data pursuant to your instructions or the instructions of third parties based on your decision. In such cases, you as controller are fully responsible for the processing of data.

On the other hand, we may process personal data as a controller too. Among other things, in such cases we:

- (i) ensure our processing complies with the basic principles of data processing outlined in data processing regulations and that we have the right legal basis for this,
- (ii) ensure adequate information is given to natural persons as data subjects about the processing of their data,
- (iii) ensure that the right technical and organisational measures are in place to avoid unauthorised or unlawful processing and the unintended loss, destruction or damage of personal data, and
- (iv) ensure natural persons as data subjects can enjoy their full lawful rights.

However, in such cases we also bear no responsibility for the accuracy, scope or lawfulness of the collection of the data received by us or forwarded to us, or for failure to meet any of your obligations pertaining to processing.

To ensure a more efficient distribution of documents required to fulfil the Services Contract and facilitate a more simple communication between the parties, at our discretion we may use an internet platform developed and maintained by an Infrastructure Provider selected by us (“**Platform**”) for communicating with you. In all cases you shall be obliged to accept and agree to the use of the Platform for the purpose of performing the Services Contract and shall comply with the conditions of the use thereof.

If we process personal data of third (natural) persons (“**Data Subjects**”) in connection with the performance of the Services Contract, including use of the Platform, and/or our Infrastructure Provider acts as controller or processor of such data for similar purposes, you represent and warrant that the Data Subjects will be appropriately informed of such data processing. You shall be liable for any false, inaccurate or incomplete information provided or any failure to give such information.

If we transfer personal data to disclosure in accordance with the laws applicable in the jurisdiction in (i) You as other party acting as a Processor (the “**Recipient Party**”) and/or (ii) we as a Recipient Party acting as a Processor transfer them to another KPMG Member Firm which the personal data is used, retained, processed Recipient Party under (i) or stored, which laws may KPMG Member Firm under (ii) is in a territory which in each case does not provide the same offer an adequate level of

protection for as required by (any) relevant National Privacy Law (as applicable) (an “**Unregulated Territory**”), then the Recipient Party shall and shall procure that such personal data as will Hungarian laws other KPMG Member Firm shall abide by, and ensure that any transfers of personal data to other KPMG Member Firms located in Unregulated Territories, are conducted in compliance with the provisions of the General Data Protection Regulation and pursuant to appropriate security standards.

Personal data may be shared by us with other KPMG Member Firms, and may be accessed by other parties who facilitate the administration of our business or support our infrastructure. We shall remain responsible for preserving confidentiality if personal data is shared with KPMG Member Firms or accessed by such other parties.

Personal data collected by KPMG during KPMG engagements is used, retained, processed and stored by KPMG, other KPMG Member Firms, third party service providers or subcontractors providing support services to KPMG for administrative, technological and office/organisational purposes, including client engagement acceptance procedures and updating engagement profiles as well as for the purpose of compliance with applicable laws and regulations or professional standards (including quality performance control). KPMG declares that it possesses all the technical and other guarantees, measures and controls to protect your personal data.

KPMG may in its sole discretion issue its declarations related to or required for the exercising of its rights and the performance of its obligations based on the Services Contract on paper, signed on behalf of KPMG or, in specific cases, by a natural person (“**Paper Statement**”), and electronically, with a qualified electronic signature or advanced electronic signature based on a qualified certificate or qualified electronic seal or advanced electronic seal based on a qualified certificate pursuant to Act CXXX of 2016 on the Code of Civil Procedure (“**Code of Civil Procedure**”) (“**Electronic Statement**”). When performing the Services Contract you shall accept both Paper Statements and Electronic Statements. Furthermore, we may meet all our statutory obligations for retaining and archiving statements by electronic means.

**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 specified in the Engagement Contract or by sending an email to [elek.votin@kpmg.hu](mailto: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 be subject to and governed by Hungarian law. The Civil Code of Hungary (and any subsequent amendment or re-enactment thereof) currently in effect will apply to all questions not regulated in the Services Contract.

**Dispute resolution**

- 49. If any dispute or claim arises out of or in connection with the Services Contract (a “**Dispute**”) you and we shall use all reasonable endeavours to resolve the matter amicably. All disputes arising from or in connection with the Services Contract, its breach, termination, validity or interpretation, shall be exclusively decided by the competent court as provided by the Code of Civil Procedure in force.