

General Conditions
for accounting and pay-roll accounting services

1. Object of the agreement

1.1. Principal hereby assigns the Agent to carry out permanently the book-keeping and accounting services laid in the all time effective and valid Act on accounting and the related policies, to make the different monthly, quarterly, yearly returns, pay-roll accounting, to do the social security administration and – in case of joint ventures - to prepare the annual report and balance sheet of the venture.

1.2. At the time of signing this agreement the legal background is provided by 150§ (2) of Act C of 2000 on accounting. By signing this agreement GPBI shall accept and undertake the assignment.

2. Description of the accounting and book-keeping tasks

2.1. Both Parties shall mean the following activities under GPBI accountancy, accounting and book-keeping services:

2.1.1. To keep analytic and general ledger record of the invested assets and to carry out the related, joint tasks e.g: depreciation,

2.1.2. General ledger accounting of the stocks – according to the Principal's analytic records – in a way prescribed in the Principal's accounting policy;

2.1.3. To keeping the general ledger of the financial assets, receivables, equity and the liabilities,

2.1.4. Permanent book-keeping and organizing of the earning and expense accounts / invoices;

2.1.5. To keep the analytics of the prescribed analytic records that are part – or elemental part - of the ledger system, to carry forward the possible items / entries related to the tax account;

2.1.6. To determine the profit of the venture, giving information on the due, deductible, or refundable taxes, contributions;

2.1.7. Timely preparation and submission of the actual tax and contribution declarations;

2.1.8. To prepare and submit the annual report (balance sheet, profit and loss statement);

2.1.9. To fulfil the data-reporting obligations prescribed in the acts on taxation - exclusively on the basis of the provided documents and their certified copies, that means based on the articles of association submitted to the Company Registration Court, on its order and on the bank loan or overdraft agreement;

2.1.10. To prepare and submit the tax return prescribed in the acts on taxation based on the accounting numbers;

2.1.11. Having a special power of attorney and the fee described in appendix 2., to represent the venture, and to do the administration by the NAV Authority of the competent county regarding all kind of taxes, by the local government regarding the local taxes, by the central administration of health and pension insurance regarding the contributions;

2.1.12. In case of tenders, loan applications GPBI shall provide the required data about the economic events laid in the book-keeping;

2.1.13. To timely prepare the files requested by the company book-keeper, in agreement with the managing director of the company;

2.1.14. To prepare the balance statement letters for the negotiations closing the financial year that informs the concerned parties about the Principal's claims and obligations (Client, supplier, creditors);

2.2. Parties agree that, the following tasks are not part of this agreement therefore they are not tasks for GPBI:

2.2.1. To do the administration of Principal's company law issues;

2.2.2. To comply with the lawful operational rules of the Principal;

2.2.3. To manage the tasks or partial tasks described in the Act on business associations and therefore assigned to the managing director;

2.2.4. Financial and pecuniary management of the Principal;

2.2.5. Making the Principal's contracts with third parties, collecting the performance certificates;

2.2.6. To form any judgement of the content of the articles of association, of the industrial, trade and operating license, of the béreleti –milyen bérelet documents, of the contractual operating documents, compliance with those, having those kept, to initiate amendments or changes related to their form and content;

2.2.7. To notify the authorities about data in the Principal's articles of association, concluded management contracts, concerning which contains any obligation to report or any changes in legislation, prescribes report obligation in the future (with special respect to the person of the managing directors, auditor, privities with affiliated companies);

2.2.8. To form a judgement of the Principal's affiliated company status. Parties agree that in case the Principal acquires interest in other ventures besides the business associations as object of the agreement between the Principal and GPBI, Principal shall classify it as affiliated company on his own discretion, he shall immediately inform the Proxy about it;

2.2.9. To create and use the Principal's pricing;

2.2.10. To make plans of commercial nature, pre- or post evaluations;

2.2.11. To exercise, observe the employer's rights and obligations, having them observed;

2.2.12. Clerical tasks in connection with industrial and other trainees, students, fulfilment of authorization, reporting obligations;

2.2.13. Allocation, use the Principal's entrepreneurial and membership income;

2.2.14. To pay the dividend created by the Principal and give timely notifications (e.g. to the company registration court);

2.2.15. To order domestic or foreign missions, to issue orders, to account with and have the collected allowances accounted,

2.2.16. Perform inventory tasks;

2.2.17. To send conciliatory letters to the concerned parties in the course of the conciliations (Client, supplier, creditors) to take care of the possible deviations – not arising from the book-keeping - among the Customer and his Clients and Suppliers;

2.2.18. To manage the Principal's cash, disposal over the bank accounts;

2.2.19. To keep continuous record of the cash offices (forint and other currencies);

2.2.20. Monitoring and reporting the amount limits related to the cash flow;

2.2.21. Monitoring the amount limits of the invoices of the same subject;

2.2.22. To keep records of the strict accounting statement forms out of the scope of book-keeping;

2.2.23. To correct the incomplete or incorrectly filled invoices, bills or having them corrected.

2.2.24. To manage the vehicle registrations, travelling warrants;

2.2.25. Within the scope of the arising expenses and expenditures, to establish the fact and the scope of a possible private use, to establish its in-kind nature and manage it.

2.2.26. To keep records of the employees' personal allowances (e.g. in-kind benefits). It includes keeping personal records of the so called fringe benefits;

2.2.27. To systemize, archiving the bills – outside the book-keeping system;

2.2.28. To make the Hungarian translation of the bills issued in foreign languages (invoices, contracts, etc.), and to check the content of the translation;

2.2.29. To make the reports at foreign tax authorities, staying in touch with them (reports, returns);

2.2.30. To identify foreign taxpayers, to confirm their tax numbers;

2.2.31. To collect information on the existence of the business partners (e.g.: false tax number, cancelled tax number), on the restrictions of their management, activities (e.g.: tax number suspension, under voluntary dissolution, under liquidation, etc.), genuineness of their data, on their trustfulness;

2.2.32. To provide and inspect the proper bills for the export-import, and the Community transactions required for the certain frontiers / parities (shipping document, CMR, certificate of origin etc.), to take care of the tasks for the EKÁER registration, query of the validity of the EKÁER numbers;

- 2.2.33. Administration of the analytics for the environmental protection product charges, and for other charges and taxes that base or can base any magisterial proceeding or control. This task may be assumed by GPBI for extra charges.;
- 2.2.34. To provide data for statistical purposes that may not be extracted from the book-keeping;
- 2.2.35. To draft documentation for tenders, sponsorship (except for the data provision described in section 2.1.13 related to the book-keeping data), to fill data sheets for tenders, to make financial plans for the tenders, to prepare the audits for tenders, to apply for them;
- 2.2.36. To make the personal income tax returns for the private persons in the Principal's employment, for the Principal's owners that chose self-taxation;
- 2.2.37. To make any declarations instead of the Principal - magisterial, official, towards any third person;
- 2.2.38. To keep individual and computer connected records of the softwares used by the Principal;
- 2.2.39. To give timely notifications to the company court about the payment of the dividend.
- 2.2.40. To call the Principal's attention and make suggestions on the correction or incorrectly filled, incomplete invoices, financial documents;
- 2.2.41. To make the Principal's accounting policy, money management rules.

2.3. Pay-roll accounting tasks:

- 2.3.1. Principal hereby authorizes Proxy to take care of the tasks related to the pay-roll accounting which includes:
- 2.3.2. Establishment of the net amount of the due wedges, the employee wedges and the (tax) deductions according to the monthly bérfeladás, work reports;
- 2.3.3. To make the payrolls, wedge accounting summaries, wedge payment lists;
- 2.3.4. To make the social security reports, summaries (health insurance account statements);
- 2.3.5. To establish the taxes and wedge related contributions to be paid by the Principal, to provide information required for the financial solutions of these obligations;
- 2.3.6. To keep records of the employment and wedge registrations with respect to the Principal;
- 2.3.7. To send the documentation of the leaving employees to the Principal in e-mail within 5 work days after the resignation;
- 2.3.8. To issue the certification for the sick pay disbursement by the 5th work day after submitting the document certifying the disability.

2.4. Parties agree that the following tasks are not part of this agreement therefore they are not tasks for GPBI:

- 2.4.1. To conclude and terminate labour contracts;
- 2.4.2. Draw up of labour contracts and job descriptions (to establish the formal requirements and their content);
- 2.4.3. To keep the prescriptions of the Labour Code and the Collective contracts;
- 2.4.4. To perform the reporting and information obligations towards the employee with respect to the creation of the labour relationship;
- 2.4.5. To introduce, keep and having kept the work safety and work health rules for the Principal;
- 2.4.6. To make performance accounting for the Principal and establish the amounts of the wedges on this basis;
- 2.4.7. To make decisions on the recommended and obligatory pay rise and to inform the employees about such;
- 2.4.8. To keep primary records of the labour data, to track the changes in such data;
- 2.4.9. To conduct labour and wedge related disputes with the Principal's employees;
- 2.4.10. To keep records and the registration of the presence and absence in time and by legal title;
- 2.4.11. To organize and account the domestic and foreign missions, delegations;
- 2.4.12. To handle the personal social security issues of the Principal's employees (except for the necessary data service), to handle the GYES, GYED, CSED (TYGÁS) related issues, to handle the CSOK related issues;
- 2.4.13. To make agreements of any nature with the Principal's employees, to trace, keep such agreements, and having them kept, to sanction them (e.g.: loan agreement, educational agreement, etc.);
- 2.4.14. To be in contact with the labour authorities in case of redundancy, collective redundancy;
- 2.4.15. To manage the private tax issues of the Principal's members, employees, to make their (tax) declarations; to make their personal income tax returns.
- 2.4.16. To specify the scope and measures of in-kind benefits, their personalization, also to keep records of the actually provided services per person.
- 2.5. Parties agree that GPBI shall carry out the general ledger accounting via a licensed program provided by the GPBI, in the GPBI office / offices / place of business with his own equipments.
- 2.6. The general ledger accounting is based on the accounting policy, system of accounts /számlarend, policies (hereinafter together called: Accounting Policy) made and signed by the Principal and given to GPBI containing all decisions and deadlines related to the book-keeping, which GPBI may not depart from during the process of the receipts but may make suggestions for modifications. Parties agree that in the absence of the Accounting Policy GPBI shall proceed at his own discretion in the course of the book-keeping, at the best of his professional knowledge.
- 2.7. Parties agree that the tasks described in section 2.4.12., 2.4.15., also the preparation and maintenance of the Accounting Policies described in section 2.6, GPBI shall undertake on a special rate described in appendix 2.
- 2.8. Principal shall acknowledge that GPBI is not entitled to carry out tax consultancy, therefore no such services are provided by GPBI neither by his subcontractors. Based on this agreement all personal or electronic consultancy means „business and other management consultancy activities” (TEÁOR / NACE 7022). GPBI may ask guidelines, statements from NAV or its superior bodies and may forward the received answer to the Principal.

3. Parties rights and obligations with respect to the book-keeping

- 3.1. Principal shall provide the copies of the following documents to GPBI at the start of the cooperation:
 - 3.1.1. documents related to the establishment and court registration of the venture,
 - 3.1.2. documents related to the tax authority and social security status,
 - 3.1.3. current bank account contracts and credit agreements.
- 3.2. Principal shall inform the Proxy about any changes in the content of the listed documents within 3 work days after the change. GPBI undertakes no liability for the legal sanctions arising from the failure of this obligation.
- 3.3. Financial documents **not processed by other accountant** prior to the commencement date, **GPBI shall process for an extra rate** (retrospective book-keeping). The amount of such extra fee – unless Parties agree different - shall be the monthly rate indicated on the Data sheet, based on the number of the months to process. Principal shall be obliged to provide the financial documents of this period to GPBI prior to the 30th day of the commencement.
- 3.4. GPBI can provide the data processing and the proper book-keeping, pay-roll accounting exclusively in the possession of the original financial documents – physically – (certified electronic receipts) or their colored, high quality digitized copy (minimum 300 dpi pixel) therefore Principal is obliged to send the book-keeping files in full to the Proxy within 15 days of receipt but no later than the 5th day each month after the subject month – by the 10th day in case of bank statements – (incoming and outgoing invoices, cash receipts, other receipts that require book-keeping, documents required for the pay-roll accounting).
- 3.5. To provide the completeness of the receipts shall be the Principal's task and liability.
- 3.6. GPBI shall inform the Principal about the practical issues, process of the cooperation before signing the agreement. GPBI may ask the Principal to put the practical issues of the cooperation in writing. Parties undertake that in order to achieve the common goal they shall try to keep themselves to their agreement on the cooperation of the practical issues. In the matters of other issues not laid herein, parties shall determine the methods of the proceedings based on the efficiency of the work and on the fulfilment of the taxation and accounting requirements on a higher level.
- 3.7. In the course of work GPBI shall take account of data exclusively in writing, with the appropriate content and form, proven by original or copied financial documents described in section 3.4. In case GPBI finds improper, unclear financial documents, he shall be obliged to inform the Principal about it.

- 3.8. GPBI shall give the required information to the Principal for the current payments of tax nature (quarterly or monthly) 2 work days before the payment deadline, if the basic financial documents were provided in time.
- 3.9. GPBI shall provide the annual report and the annual and interim returns with all its annexes to the Principal, ready to sign, by no later than 2 work days before the deadline.
- 3.10. In case the Principal provided the financial documents or few of them required for the annual report, tax return and / or for the establishment of the due tax (together called: documents) later than the deadline set in this agreement, the deadline for making the tax declaration and / or providing information on the amount of the payment obligation shall be 30 work days after the acceptance of the last receipt. In case the process within 30 work days would not be solvable due to the quantity of the late delivered financial documents, GPBI shall be obliged to inform the Principal about. If the processing of the resulting material is delayed, the Client is liable for the failure.
- 3.11. Beyond giving information GPBI – with respect to the available options – shall be obliged to do his best to make these documents and declarations in time.
- 3.12. Documents are to be signed by the Principal, his appointed representative or by his attorney in every case, that knows the deadlines prescribed by law. The same applies to the electronic signature. GPBI may not forward the documents without signature. Legal consequences arising from the delays of the deadlines due to late signature are to be borne by the Principal.
- 3.13. It is GPBI's task to deliver the annual report closing the financial year to the competent authorities.
- 3.14. Principal shall be obliged to forward the copies of all documents received from the authorities (notice, minutes, decision etc.) immediately – means the day after delivery – to the Proxy. The book-keeper shall make his comments for the documents within 8 work days but no later than the deadline set in the documents. In case Principal does not forward the received documents in time to the Proxy all consequences arising from such behaviour are to be borne by the Principal.
- 3.15. It is GPBI's task to digitally organize the accounted financial documents, yet the organization and safeguard of the original documents physically given is to be carried out for a special rate listed in the list of fees and based on the Principal's special request. GPBI shall safeguard the 'filed' financial documents of the current year by no longer than making the annual report of the current year. After this time or even during the year Principal shall take care about the removal of such financial documents on his own expenses, based on the agreement with the Proxy. The safeguarding obligation prescribed by law regarding the financial documents is to be borne by the Principal.
- 3.16. On the basis of a power of attorney GPBI may supportively cooperate at the reconciliation during any inspection ordered by a financial-economic authority and during the auditing.
- 3.17. GPBI shall provide constant consultation option for the Principal regarding the taxation, economic matters with respect to his business activity, with respect to the list of fees. An option for this is via telephone calls during GPBI working hours, another option is personal consultation in a pre-arranged appointment, or for questions in writing to give response in writing, to ask authority statements. Within the confines of the consultation GPBI shall be obliged to inform the Principal about the raised issues - possibly in the most comprehensive way – and he is also obliged to draw the Principal's attention to the predictable consequences regarding that issue. GPBI may not exceed the frames of presenting the options, in every case the principal shall make the decision on the merits and Principal shall bear all consequences arising from that.
- 3.18. GPBI may deny to fulfil any section of this agreement in case the Principal has unpaid debts towards the Proxy.

4. Rights and obligations with respect to the pay-roll accounting

- 4.1. Principal shall send the work reports and the attendance sheets to the Proxy every month but no later than the 2nd work day after the current month.
- 4.2. Principal shall constantly inform the Proxy in writing about the changes in labour matters. Prior to the pay-roll accounting Principal shall provide the personal and the pay-roll accounting related data of the new employees, their labour contracts, job descriptions and the certificates from their previous employer. Regarding the leaving employees Principal shall provide all information related to their resignation.
- 4.3. GPBI shall carry out the pay-roll accounting activity by himself or via "subcontractor" on his own computers, using a licensed software with high professional quality standard. GPBI shall make the current accounting by the 8th day of the following month and shall send it to the Principal for pay-roll accounting control, also shall provide the lists required for the payment of wedges and due taxes.
- 4.4. GPBI shall inform the Principal in writing, via e-mail or on the online interface created for this purpose about the current financial commitments. (Amount, deadline, name of the budgetary account.)

5. Contacts

- 5.1. GPBI may release the financial documents given for process and the processed data only for the Principal's representatives – laid in this agreement too - may keep in touch only with them.
- 5.2. Regarding the changes in the representation Parties are obliged to inform each other immediately in writing.
- 5.3. Principal hereby appoints the following persons as contact persons with the described competence:
- 5.4. The contact person named on the Data sheet shall be responsible for the delivery and the retrieval of the basic financial documents.
- 5.5. The Principal's executive officers and persons empowered via the Data sheet have full examination right in the processed documents.
- 5.6. Principal's executive officer and the person empowered via the Data sheet have signature right for the tax declarations, annual reports.
- 5.7. In order that GPBI can perform the obligations undertaken in this agreement Principal hereby initiates to give a special or a permanent power of attorney to the members, employees of GPBI, regarding the electronic submission of the tax declarations, data provision. Such special or permanent power of attorney shall take effect only once the empowered person and the manager of GPBI (as a business association) accepted it with his signature in writing and it is announced to the tax authorities.
- 5.8. Proxy shall be committed to keep the Principal's data, also the private persons' and companies' data in any contractual relationship with the Principal confidential towards any third parties unless otherwise prescribed by law. Confidentiality includes that GPBI shall not release the acquired data, information to third parties and shall not make transactions without the Principal's instructions using such data.
- 5.9. Only the Principal's concurrent provisions in writing or investigative authorities, court decision, search warrant or order regarding the Principal or keeping the provisions of the Act on the prevention and combating of money laundering and terrorist financing may absolve the Proxy from the obligation of confidentiality.

6. Liability matters

- 6.1. All delays arising from the late delivery of the financial documents shall be the Principal's liability, risk and loss .
- 6.2. GPBI shall take no responsibility for the content of the delivered, formally appropriate financial documents, for the authenticity of the business events behind them and GPBI may not and shall not examine the authenticity of the certificate of performance. It is not a task for GPBI neither his responsibility to execute the inspection of the existence of the tax-numbers for the Principal's partners.
- 6.3. GPBI shall be obliged to reimburse all damages and extra costs arising from his personal delay or fault – according to the measures and calculations agreed in a separate agreement.
- 6.4. GPBI shall be responsible for the accuracy of the book-keeping, for the identity of the records kept by GPBI, for making the declarations and reports in time.
- 6.5. Proxy shall be liable for the damages resulting from the imperfect data processing.
- 6.6. GPBI shall not be liable for damages arising from the fact that the information, data and financial documents sent by the Principal are not proper neither correct, do not contain real data, if those are incorrect or late.
- 6.7. GPBI shall be obliged to supervise and correct his mistakes, deficiencies by no later than 10 work days after discovering them if the related notice was due – from the Principal or any authority.
- 6.8. GPBI may deny to account items / entries that allude to money laundering or other crimes or any nature of involvement in such. In case the Principal sees it different GPBI shall carry out the book-keeping of such items based on duly signed instructions in writing referred to the invoice to be accounted.

6.9. Principal has knowledge of the fact that paragraphs 7-12§ of Act CXXXVI. of 2007 on the prevention and combating of money laundering and terrorist financing (hereinafter called: Pmt.) prescribe Client-screening obligation for the service providers. Therefore the client as principal, his representative (as executors of this agreement and their contact persons), and the real owner shall be identified when making this agreement. According to 10. § (3) of Pmt. during the existence of the contractual relationship the client as principal is obliged to inform the proxy within 5 work days in case there are any changes in the data recorded during the client-screening (either regarding the principal as client, or the identified representative or the real owner). The recorded data are given on the attached data sheet and by presenting the documents holding those data and/or by giving his/her consent to GPBI to make a copy of such documents.

7. Guarantees

7.1. GPBI undertakes guarantee for the fact that his work based on the received data, information and financial documents conforms to the all time legal requirements, provides enough basis for further processing.

7.2. GPBI hereby guarantees that he has the licenses and qualified workmates prescribed by law.

7.3. During the fulfilment of the tasks based on this agreement GPBI shall have the right to use special contractors or outside workers for longer periods and 'sub-contractors' besides his own colleagues, stipulated that they have the required licence and expertise for such activity and they also undertake the confidentiality obligation. GPBI shall forward the outside workers' and subcontractors' work as the result of his own work to the Principal, and he undertakes full liability for their work – same as for his own activity - towards the Principal.

8. Agency fee

8.1. Principal shall be obliged to pay the amount laid on the Data sheet in the first quarter for GPBI's performance and pay the monthly fee laid in the List of fees in appendix nr. 2 in every additional quarter in the time schedule laid in the Data sheet. The fee modification factors in appendix nr 2. are to be taken into account together as a chain multiplication.

8.2. Parties agree that GPBI shall establish the grading based on the list of fees in appendix nr 2. in the beginning of every year based on the statistical data of the previous quarter or year – in absence of that based on the Data sheet. Fee modifications within the frames of a revision shall not qualify as amendment of the agreement, its phrasing and unanimous acceptance is not a condition for the enforcement of the fee modification, yet GPBI shall be obliged to inform (in writing or in an electronic way) the Principal about the new Agency fee. The new fee can be claimed from the Principal only after such notice.

8.3. Principal undertakes to pay or transfer the due fee in a lump sum, in the beginning of the current period by the 5th day of the current period to GPBI bank account, or – upon the parties' agreement- shall give access to GPBI to collect the amount from the bank account by a collection order.

8.4. In case the Principal has the 'NORMAL' Package listed in appendix nr. 2 GPBI shall charge an extra month book-keeping fee for making the annual report described in section 2.1.8. (balance sheet, profit and loss statement) that equals the gross book-keeping fee set in section 8.1.

8.5. In case Proxy shall have to modify any declaration by self-audit due to Principal's fault or delay, such fee shall be 20% (+VAT) of the monthly book-keeping / pay-roll accounting but no less than net five thousand forint or 25 euro per each self-audit.

8.6. Parties shall make separate agreements on the fees of all services - provided by GPBI and ordered by the Principal - other than this agreement.

8.7. All accounting tasks arising together with transformation, change of company form, liquidation, voluntary dissolution are not covered by this agreement therefore such fees require no special agreement.

8.8. Parties agree that regarding the date of fulfilment of the services laid in this agreement Parties shall act according to the provisions of the all time Act on value added taxes.

8.9. GPBI can charge the default interest between economic operators laid in the all time Civil Code in case of the default payment of the above fee regardless the Principal's company form.

8.10. Two months fee non-payment may imply an immediate termination of the agreement by GPBI.. In case the service agreement was terminated due to non-payment and GPBI claims payment unsuccessfully he can initiate the liquidation of the Principal's venture.

8.11. Fees laid in appendix nr 2. shall be valid for an indefinite period. GPBI may inform the Principal in writing (by regular or by electronic mail) about the intention to raise the fees. In case Principal does not raise an objection against the modified fees within 8 days it is deemed obligatory for himself. In case Principal does not wish to use the services with the modified fees he may exercise his regular termination right. In this case the previous fees stay in force for the termination period.

9. Effect of the agreement and termination

9.1. This agreement is created for an indefinite period of time.

Termination without cause

9.2. This agreement can be terminated by both parties with a 60 days termination period from the end of the month by termination without cause, without reasoning. In such case GPBI shall be obliged to make – for the client's special request- the complete financial and accounting closure by the date of the termination and to give all the placed financial and other documents to the Principal after the full payment of the service fee. In every case such financial and accounting closure shall be carried out for a special fee that equals the last month service fee regardless which package is used of the ones listed in appendix 1.

Termination for cause

9.3. Either Party may terminate the agreement for cause with immediate effect if

9.3.1. the other party does not fulfil the undertaken obligations even after a notice in writing or materially breaches his duties;

9.3.2. Principal does not contact the Proxy for 2 months (via e-mail, telephone or in person), in which case GPBI shall be released from all liabilities and obligations laid in the previous sections and shall give access for the Principal to collect all the placed financial and other documents at GPBI's registered place of business at an agreed time, upon signing an acceptance protocol. Over one year GPBI shall not be obliged to care about the financial and other documents.

9.4. The agreement shall be terminated on the opening day of the dissolution or liquidation of the Principal as Company. In such cases GPBI shall be obliged to make the closure of his activity and deliver it to the Principal's representative confirmed with the analytics prescribed by law. In every case the final accounting due to liquidation shall be charged for the last six months' average agency fee.

10. Closing / Final provisions

10.1. This agreement can be amended or modified by the Parties exclusively in writing signed by their above mentioned representatives.

10.2. In all matters not ruled in this agreement the governing law shall be the Civil Code.

10.3. Parties stipulate the exclusive competence of Budai Központi Kerületi Bíróság for the arising disputes.

1. számú melléklet: Különös adatszolgáltatási határidők és feltételek

Principal's obligation to provide information	Deadline for reporting
<p>Documents required for monthly VAT declaration (to be submitted by the 20th day of the month)</p> <ul style="list-style-type: none"> - 1-15 months from 1 to 15. invoices between the date of - 15th month of the month in which the invoices dated after day <p>(The deadline for the performance of an agent is extended by the number of days the Client is delayed.)</p>	<ul style="list-style-type: none"> - last day of the month in person - 10th (10th) day of the following month
<p>Documents required for quarterly VAT declarations</p> <ul style="list-style-type: none"> - invoices in calendar months <p>(The term of performance of an agent shall be extended by 30 days if the Client fails to provide the information by at least 10 days.)</p>	<ul style="list-style-type: none"> - 10 days after the end of month
<p>Preparation of an annual report</p> <ul style="list-style-type: none"> - in the case of an audit-subject Client - otherwise <p>- monthly fee: service fee for the entire audited financial year (current year) and first quarter of the year in which the report is submitted is orderly and the contract is valid and effective at the time the report is submitted</p> <p>- for an additional fee: in all other cases according to the Price Table</p> <p>(The time limit for the performance of the agent shall automatically be increased by the number of days of delays in the provision of information, with which the Trustee expressly excludes his liability for the preparation and consequences of any delayed reporting.)</p>	<ul style="list-style-type: none"> - by the last day of February of the following year - audit day no later than 60 days before
<p>Bank account statement</p> <ul style="list-style-type: none"> - sending the account statement 	<ul style="list-style-type: none"> - 5 day after the end of the month
Reporting obligation of GPBI	
<p>VAT payment</p> <ul style="list-style-type: none"> - information on VAT payable <p>(Assuming all relevant information is available to the Contractor within the time limit.)</p>	<p>until the 2nd day before the payment deadline *, if the Principal raises an objection / requests for supplement, the Principal shall submit the undisputed declaration within the legal term; however, in the case of a Service Package which is expressly subject to approval, the Agent will not submit the return without its express approval</p> <p>(* 20th of a given month)</p>