TERMS AND CONDITIONS OF ACCOUNTING AND PAYROLL SERVICES

I. General Provisions

Whenever the following capitalized terms are used further in these terms and conditions, they shall be understood in the meaning given below, unless the context of their use clearly indicates otherwise:

1. **Office (Accounting Office, Processor)** – Good Care spółka z ograniczoną odpowiedzialnością with its registered office in Kraków (31-319) at ul. Bolesława Czerwieńskiego 8, holding NIP number: 6772379824, KRS: 0000481064, REGON: 122966320, share capital in the amount of: PLN 10,000, email address: oplaty@goodcare.pl.
2. **Client (Controller)** – a natural person, legal entity, or organizational unit without legal personality that has concluded an Agreement with the Office.
3. **Civil Code** – the Act of April 23, 1964. Civil Code (consolidated text: Journal of Laws of 2022, item 1360, as amended).
4. **Labor Code** – the Act of June 26, 1974. Labor Code (consolidated text: Journal of Laws of 2022, item 1510, as amended).
5. **Offer** – an offer to conclude an agreement between the Client and the Office for the provision of accounting and/or payroll services, submitted to the Client by the Office, or a counter-offer submitted to the Office by the Client.
6. **Employees, Personnel** – all persons indicated by the Client who perform work or provide services for the Client on the basis of an employment contract, civil law contracts, or due to appointment to the management board or other corporate body of the Client, excluding persons providing services to the Client within the scope of their business activity.
7. **Terms and Conditions** – this document along with appendices constituting its integral part.
8. **Personal Data Processing Rules** – regulations governing the issue of entrusting personal data to the Office by the Client for processing, constituting an appendix to these Terms and Conditions.
9. **Parties** – the parties to the Agreement.
10. **Agreement** – an agreement between the Client and the Office for the provision of accounting and/or payroll services, concluded as a result of the Client accepting the Offer or the Office accepting the Client's counter-offer, an integral part of which are the Terms and Conditions along with the Personal Data Processing Rules.
11. **Services** – services performed by the Office under the Agreement, specified in points II and III of the Terms and Conditions.
12. **Consumer Rights Act** – the Act of May 30, 2014, on consumer rights (consolidated text: Journal of Laws of 2020, item 287, as amended).
13. **Accounting Act** – the Act of September 29, 1994, on accounting (consolidated text: Journal of Laws of 2023, item 120, as amended).

To the extent that the Client is a person referred to in Art. 385^5 of the Civil Code, the relevant provisions of the Civil Code and the Consumer Rights Act regarding a natural person concluding a contract with an entrepreneur directly related to their business activity, which does not have a professional character for them, shall apply.

II. Scope of Cooperation and Office Obligations - Accounting

Under the Agreement, the Client commissions, and the Office undertakes to constantly provide services to the Client, including the keeping of:

1. accounting books in accordance with the requirements of the Accounting Act,
2. VAT registers,
3. documentary settlements with appropriate tax offices and the Central Statistical Office to the extent consistent with the scope of services covered by the Agreement,
4. preparation and legally compliant dispatch of the Standard Audit File for Tax (JPK) regarding VAT, for the period in which the Client will be subject to such a legal obligation.

As part of performing the obligations described in point 1, the Office also undertakes to:

1. assess the possibility of deducting VAT from individual transactions involving the Client, assuming that all documents received from the Client document transactions related to their taxable business activity,
2. classify costs declared by the Client as constituting and not constituting tax-deductible costs in accordance with the provisions of the relevant income tax act, assuming that all documents received from the Client document transactions related to their business activity,
3. provide the Client – no later than required by law – with information about the amounts of required payments to tax office accounts for income tax and goods and services tax, and provide them in paper or electronic form with documents that they will be required to deliver to appropriate public administration bodies, or send them to these bodies independently within the scope of authorization received from the Client,
4. cooperate with the Client and assist the Client in contacts with the public administration bodies mentioned in sec. 1 lit. c, provided they concern matters covered by the Agreement,
5. provided that complete documentation is received from the Client, keep and store documentation related to the provided services in accordance with the requirements of the acts on goods and services tax, income tax, and accounting, simultaneously reserving the right to issue complete documentation to the Client after closing a given financial year.

In connection with the services it provides, the Office undertakes to:

1. best utilize its knowledge and experience in the field of Services,
2. exercise the highest diligence when performing the Services,
3. maintain professional secrecy, and in particular not to disclose any confidential data about the Client, its employees, as well as the business activity conducted by these entities.

The Scope of Services does not cover and the Office's obligations do not include:

1. handling obligations related to transfer pricing,
2. control and verification of the Client's contractors, including the legality of their activities or the fact of their registration for VAT,
3. support for the Client in executing transfers and verification of the correctness of bank account numbers used by the Client, including in the list of entities registered as VAT taxpayers maintained by the Ministry of Finance,
4. verification and support for the Client regarding income tax collected by the remitter from

certain incomes (so-called "withholding tax"),
5. verification and support for the Client regarding foreign tax obligations,
6. issuing sales invoices on behalf of the Client,
7. running warehouse management on behalf of the Client,
8. legal advice,
9. making payments on behalf of the Client,
10. preparation of subsidy documentation, loan applications, or their settlement.

The Parties may decide to include additional benefits in the cooperation conducted on the basis of this Agreement, which will take place for additional remuneration.

Due to the frequency of legal changes, including changes in tax law, the scope of cooperation conducted by the Parties may require adjustment during its course. Similar consequences for the scope of the Parties' cooperation may result from the Client starting projects subsidized from public funds, starting cooperation with an investor, or the enterprise becoming subject to the obligation of an audit by a statutory auditor. The Client accepts that in the event of new legal, accounting, or tax obligations appearing on the Client's side, related to the subject of the Parties' cooperation, the Parties will make efforts to agree on the scope and method of handling these new obligations by the Office. At the same time, the Office stipulates that the need to handle additional tax obligations of the Client may require an increase in the level of fees resulting from the Agreement.

The Parties agree on the mode of cooperation between the Client and the Office in the context of the National e-Invoice System (KSeF). The variants of approach may include:

- **Variant A - full authorization** – The Office is authorized to issue sales invoices and download purchase invoices on behalf of the Client.
- **Variant B - limited authorization** – The Office is authorized only to download purchase invoices. The Client issues sales invoices independently.
- **Variant C - without authorization** – The Client handles KSeF to the full extent and provides the Office with complete data packages.

In the case of Variant A or B, the Client undertakes to maintain active permissions in KSeF for the Office throughout the entire term of the Agreement and to inform about their change within 24 hours.

The Office may enable the Client to integrate with KSeF through a tool provided by the Office (e.g., SaldeoSmart application). Such integration may also require maintaining active permissions for the office, which is not synonymous with entrusting the Office with responsibility for handling invoice exchange with KSeF.

Regardless of the chosen cooperation variants, the Client is responsible for verifying and confirming whether purchase documents (including documents received through KSeF) document real purchase transactions as part of the Client's business activity. The Office has the right to assume that documents downloaded from KSeF are real transactions regarding the Client's business activity if the Client does not reject them within 5 working days from receipt.

Regardless of the chosen cooperation variants, the Client is responsible for the correctness of sales invoices.

III. Scope of Cooperation and Office Obligations - Payroll

The Client commissions, and the Office also undertakes to provide payroll administration services for the Client.

The scope of duties and services provided by the Office includes calculation and other activities related to handling the remuneration of the Client's Personnel in accordance with applicable regulations, i.e.:

1. entering Personnel data into the appropriate payroll database,
2. keeping personal files required by labor law on behalf of the Client, provided that appropriate documents are received from the Client, including payroll cards for each Personnel member for each year of providing Services under the Agreement,
3. calculating Employees' remuneration and preparing collective payrolls,
4. informing the Client about payment deadlines for taxes and other public dues related to the scope of Services before they expire,
5. registering in the payroll system received information about used days of annual leave and other breaks in performing work, pursuant to the provisions of the Labor Code,
6. registering Employees and their family members with the Social Insurance Institution (ZUS),
7. keeping records of mandatory medical examinations of Employees based on information received from the Client,
8. preparing and issuing employment certificates, attestations, and other documents regarding the employment and remuneration of Employees, which the Client is legally obliged to issue,
9. preparing reports of the Central Statistical Office within the scope related to the Services covered by this Agreement,
10. preparing settlement declarations for the Social Insurance Institution,
11. preparing RMUA forms,
12. issuing earnings certificates,
13. preparing pay slips for Employees at the Client's request,
14. preparing PIT-4R, PIT-8AR tax declarations and annual information on income PIT-11, PIT-40, IFT-1R, as well as other declarations concerning the scope of services provided, if their preparation is required by law,
15. calculating allowances from ZUS funds, if required by law,
16. cooperation and assistance to the Client in the event of inspections and audits conducted by public administration bodies, including the Social Insurance Institution, National Labor Inspectorate, tax offices, or other bodies, based on unquestionable information and materials received from the Client on time.

The Scope of Services does not cover and the Office's obligations do not include:

1. verification and support for the Client regarding foreign tax or social security obligations,
2. support in employing foreigners,
3. legal advice,
4. making payments on behalf of the Client,
5. preparation of subsidy documentation, loan applications, or their settlement.

The Parties may decide to include additional benefits in the cooperation conducted under this Agreement, which will take place for additional remuneration.

Due to the frequency of legal changes, including changes in tax and social security law, labor law, and personal data protection law, the scope of cooperation conducted by the Parties may require adjustment during its course. The Client accepts that if new legal or tax obligations appear on the Client's side, related to the subject of the Parties' cooperation, the Parties will make efforts to agree on the scope and method of handling these new obligations by the Office. At the same time, the Office stipulates that the necessity to handle additional Client's obligations may require an increase in the level of fees resulting from the Agreement.

IV. Client's Obligations

1. The Client is obliged to provide the Office with documents, information, and explanations necessary for the proper performance of the Services.
2. The Client is obliged to grant the Office binding authorizations to represent them before tax authorities and the Social Insurance Institution to the extent necessary for the Office to submit all statements and declarations related to the subject of the Agreement. The Client also undertakes not to withdraw these authorizations during the term of the Agreement. The Parties jointly declare that the lack of appropriate authorizations will make it impossible for the Office to fulfill some of the obligations stipulated in this Agreement, for which the Office will not be held liable.
3. The Client is obliged to promptly, but no later than within three working days, inform about any events that may affect the implementation of commissioned tasks, including changes concerning the Client's enterprise, received summons, letters, and decisions.
4. The Client undertakes to provide the Office only with documentation confirming operations and transactions that directly concern the business activity conducted by the Client and are actual in nature. The Client undertakes to verify their contractors, including their presence in all public databases concerning entrepreneurs and taxpayers. The Client is obliged to provide documentation verified formally and substantively. Complete accounting documentation subject to inclusion in the Client's tax books for a given calendar month should be delivered to the Office by the Client by the 5th working day of the following month. Accounting documentation should be provided in the form of legible scans or electronic documents to the email address: ksiegowosc@goodcare.pl. The documentation may also be delivered in paper form to the registered office of the Accounting Office at the address indicated in point I sec. 1 lit. a, if the Parties jointly agree so.
5. The Client also undertakes to provide the Office with documents and information necessary to perform payroll services, no later than 7 working days before the deadline by which law or other obligations will require the Office to prepare declarations or other types of documentation or summaries based on them. HR and payroll documentation should be provided in the form of legible scans or electronic documents to the email address: kadry@goodcare.pl. The documentation may also be delivered in paper form to the registered office of the Accounting Office at the address indicated in point I sec. 1 lit. a, if the Parties jointly agree so.
6. All data and documents necessary for the Office to perform the Services must be provided to it in a complete, legible form and provided with an appropriate comment if their meaning or purpose may raise any doubts for the Office. Providing documentation that does not meet the listed requirements does not constitute meeting the deadline referred to in this point IV.
7. The Client is obliged to keep correct records of working time, sales records, warehouse records, and vehicle mileage records, if required, and provide the data resulting from them to the Office as part of the documentation referred to in this point IV.
8. In the event of commissioning the Office with services related to the execution of transfers, the Client is obliged to verify the correctness of transfers before their authorization and ensure that only confirmed documents requiring payment reach the

Office.

9. The Client is obliged to provide the Office with any explanations and/or additions regarding the provided documentation within 2 working days of the Office's inquiry.
10. The Client is obliged to provide the Office with ongoing explanations and submit statements required by the regulations on anti-money laundering and combating the financing of terrorism.

V. Liability

1. The basis and scope of the Office's liability are defined by generally applicable laws, in particular the Civil Code, the Consumer Rights Act, and the Act of July 18, 2002, on providing services by electronic means (consolidated text: Journal of Laws of 2020, item 344).
2. The Office is not responsible for irregularities or delays and their effects caused by the Client's failure to fulfill obligations specified in the Agreement or by the Client providing factual circumstances that are not true.
3. The Office is released from liability for errors in the method of conducting accounting and HR services resulting from the Client's decisions, provided that they were warned by the Office about the irregularity of a given behavior or the Office had no opportunity to issue such a warning. The limitation of liability for damage also covers situations where the Office was not informed by the Client about activities undertaken by them that affect the executed order.
4. The Office is also not responsible for any irregularities arising in the Client's accounting, tax, and HR records in the period not covered by the services performed under the Agreement.
5. If the Client fails to meet the deadline for delivering documents, additions, or explanations referred to in point IV, the Office will have the right to consider the received source documentation as a complete basis for keeping the Client's accounting and tax records for a given period.
6. If the Client fails to meet the deadline for delivering documents referred to in point IV, the Office will have the right to demand a monthly remuneration increased by fifteen percent due to the nuisance resulting from such a situation.
7. The Parties confirm that exclusively professional entities (e.g., SaldeoSmart applications, ERP Comarch Optima) are responsible for the availability and correct operation of computer systems produced by them.
8. The Office's liability related to the implementation of the Agreement is limited to the amount of three times the remuneration due to the Office under the Agreement for the last month. The limitation referred to in the preceding sentence does not apply to the Client referred to in Art. 385^5 of the Civil Code.

VI. Remuneration and Fees

1. The remuneration due to the Office for the provision of Services is specified in the Offer. In the absence of different reservations in the Offer, the provisions of this point VI shall apply.
2. For performing the activities specified in point II of the Terms and Conditions, the Office is entitled to a net monthly remuneration in an amount depending on the number of

accounting documents subject to inclusion in the Client's books in a given month and in accordance with the price list provided in the Offer.

3. For performing the activities specified in point III of the Terms and Conditions, the Office is entitled to a monthly remuneration in the amount compliant with the price list provided in the Offer.
4. The remuneration due to the Office will be calculated on an invoice.
5. The service performed under the Agreement is a continuous service. The Client's obligation will arise for each of the service billing periods, which will coincide with a calendar month. The Client's remuneration for the first billing period is due in full.
6. The payment deadline for invoices issued by the Office will be 14 days.
7. In the event of failure to deliver documents within the time specified in the Agreement, the Office is entitled to remuneration for readiness to provide Services, in the average amount from the period of the last six months.
8. In case of exceeding the document limit specified in the Offer, the increase in remuneration will be made proportionally based on the degree of exceeding the limit of the maximum number of accounting documents.
9. Remuneration will be payable by bank transfer to the Office's account indicated on the invoice.
10. The Office is entitled to a refund of costs incurred in the course of performing the Services, such as: stamp duties, court fees, or postal fees.
11. The Office is also entitled to additional remuneration for services performed beyond the scope agreed in the Agreement. In the event that the Client places additional orders with the Office extending beyond the scope of services specified in the Agreement, the Parties will establish additional remuneration for the Office on this account.
12. Notwithstanding other provisions of the Agreement, in the first month of each calendar year, the Office may index the remuneration rates specified in the Agreement by the average inflation rate from the previous 12 months, based on official data from the Central Statistical Office. Increasing the remuneration rates above the aforementioned inflation value requires an agreement of the parties and an annex to the Agreement. In the case of the Client referred to in point I sec. 2 of the Terms and Conditions, the provisions referred to in point VII apply.

VII. Term of the Agreement

1. The Agreement is concluded for a definite period of 12 months, starting from the date of accepting the Offer. During this time, each Party may terminate the Agreement without notice only in the event of a gross breach of the Agreement by the other Party.
2. If no later than 3 months before the end of the term indicated in sec. 1 above neither Party informs the other of its lack of intention to continue the cooperation, the Parties shall consider the Agreement to be extended for an indefinite period. In the event of an extension of the Agreement in accordance with the preceding sentence, the Agreement may be terminated by either Party with a three-month notice period, by a statement submitted to the other Party in writing under pain of nullity, with effect at the end of the month following the month in which the termination statement was submitted. Notwithstanding the preceding sentences of this sec. 2, each Party may terminate the Agreement without notice in the event of a gross breach of the Agreement by the other Party.

3. The Office has the right to receive full remuneration during the notice period, even if no source documents were provided by the Client during this period.
4. The Client referred to in Art. 385^5 of the Civil Code has the right to withdraw from the Agreement within 14 days calculated from the date of accepting the Offer. They also have this right in the event of changing the provisions of the Terms and Conditions, in which case this Client has the right to withdraw from the Agreement within 14 days calculated from the date of receiving information about such a change, but no later than within 14 days from the entry into force of the changes in the Terms and Conditions. Withdrawal from the Agreement is effective from the moment the Client referred to in this paragraph submits a statement of withdrawal. To exercise the right of withdrawal from the Agreement, the Client referred to in this paragraph must inform the Office of their decision to withdraw by an unequivocal statement sent by post to the correspondence address provided in point I. sec. 1 lit. a of the Terms and Conditions or by email to the address provided in point I. sec. 1 lit. a of the Terms and Conditions. This Client may submit the statement on a statutory form, a template of which constitutes an appendix to these Terms and Conditions.
5. The Office is obliged immediately, no later than within 14 calendar days from the date of receiving the Client's statement referred to in the preceding paragraph on withdrawal from the Agreement, to return all payments made by them. The Office makes the refund using the same payment method used by the Client, unless the Client has expressly agreed to a different return method that does not involve any costs for them.
6. In the case of a Service, the performance of which upon the express request of the Client referred to in point I. sec. 2 of the Terms and Conditions, began before the deadline to withdraw from the Agreement, this Client, who exercises the right to withdraw from the Agreement after submitting such a request, is obliged to pay for the services fulfilled until the moment of withdrawal from the Agreement. The payment amount is calculated proportionally to the scope of the fulfilled service, taking into account the price or remuneration agreed in the Agreement. If the price or remuneration is excessive, the basis for calculating this amount is the market value of the fulfilled service.
7. The right to withdraw from the Agreement does not apply to the Client referred to in point I. sec. 2 of the Terms and Conditions, with respect to the agreements referred to in Art. 38 of the Consumer Rights Act, in particular agreements:
    - for the provision of services for which this Client is obliged to pay the price, if the Office has fully performed the Service with the express consent of this Client, who was informed before the commencement of the service that after the Office fulfills the service they will lose the right to withdraw from the Agreement and acknowledged this;
    - the price or remuneration of which depends on fluctuations in the financial market, over which the Office has no control, and which may occur before the deadline to withdraw from the Agreement;
    - for the supply of digital content not supplied on a tangible medium, for which this Client is obliged to pay the price, if the Office began the service with the express and prior consent of this Client, who was informed before the commencement of the service that after the fulfillment of the service by the Office they will lose the right to withdraw from the Agreement and acknowledged this, and the Office provided this Client with a confirmation of the conclusion of the Agreement recorded on paper or, with the consent of this Client, on another durable medium.
8. In the event of withdrawal from the Agreement by the Client referred to in point I. sec. 2 of

the Terms and Conditions, the Office will return the payment using the same payment methods that were used by this Client in the original transaction, unless this Client expressly agreed to another solution. In any case, this Client will not incur any fees in connection with this return.

VIII. Personal Data

1. Taking into account the subject of the Parties' cooperation stipulated in the Agreement and the method of performing the Agreement, the Client entrusts personal data to the Office for processing.
2. Entrusting personal data for processing takes place in accordance with the rules described in the Personal Data Processing Rules, constituting an appendix to these Terms and Conditions.

IX. Complaints

1. The provisions of this point IX apply only to the Client referred to in point I sec. 2 of the Terms and Conditions.
2. Submitting a complaint takes place by the Client sending the content of the complaint to the email address indicated in point I sec. 1 lit. a. of the Terms and Conditions.
3. A complaint notification should contain the Client's data and a description of the reported reservations.
4. The Office will, no later than within 30 days from the date of receiving the complaint, respond to the submitted complaint and inform the Client about further proceedings. In the event that the complaint is justified, the Office will inform the Client about the proposed method of implementing the complaint. If the Office determines the necessity for the Client to supplement the complaint, the Office will immediately contact the Client.
5. In the event that the complaint is justified, the Office will inform the Client about the proposed method of implementing the complaint. If the Office, in agreement with the Client, determines the necessity for the Client to supplement the complaint, the Office will immediately contact the Client.
6. The Client may submit a complaint no later than within one calendar month from the day of performing the Service subject to the complaint.

X. Final Provisions

1. In matters not regulated by these Terms and Conditions or the Offer, the provisions of Polish law, in particular the Civil Code, shall apply.
2. Amendments to the Agreement require written or documentary form to be valid.
3. The Parties will resolve any disputes arising from this Agreement amicably. In case of ineffective mediation, disputes with a Client who is not a person referred to in Art. 385^5 of the Civil Code, will be submitted for resolution to the court competent for the Office's seat.
4. These Terms and Conditions have been drawn up in a Polish-English version. The English version is a translation of the Polish language version. In the event of any dispute regarding the wording of these Terms and Conditions, the Polish version is binding.
5. The Terms and Conditions apply only to entities that have concluded the Agreement and

are confidential. The Client is obliged to keep confidential information regarding the Office's activities constituting a trade secret.

6. The Client consents to the Office informing authorities and market entities about the fact of concluding an Agreement with them and to placing their logotype in marketing materials and on the Office's websites.

Appendix No. 1: Personal Data Processing Rules
Appendix No. 2: Template of the withdrawal form

Appendix No. 1 - Personal Data Processing Rules

These rules ("Personal Data Processing Rules") constitute an appendix to the terms and conditions of accounting services ("Terms and Conditions") regarding the accounting service of the Controller's enterprise and HR service of the Controller's enterprise. All capitalized terms not defined herein shall have the meaning assigned to them in the Terms and Conditions.
During the performance of the Agreement, the Processor may Process Personal Data on behalf of the Controller. The Processor agrees to comply with the following provisions in connection with any Personal Data Processed by the Processor on behalf of the Controller.

1. DEFINITIONS

Capitalized terms not defined in this point 1 shall have the meaning defined in the applicable Data Protection Laws. In the event of a conflict or inconsistency between such definitions, the Data Protection Laws shall prevail.

1. **"Data Controller"** means a natural or legal person who alone or jointly with others determines the purposes and means of the Processing of Personal Data.
2. **"Data Processor"** means a natural or legal person, other than the Data Controller or employees or representatives of the Data Controller, which Processes Personal Data on behalf of the Data Controller to the extent that it does not Process Personal Data for its own purposes.
3. **"Data Protection Laws"** means all laws and regulations applicable to the Processing of Personal Data under the Agreement, including the GDPR.
4. **"GDPR"** 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 (General Data Protection Regulation) (Journal of Laws EU. L. of 2016 No. 119, p. 1).
5. **"Data Subject"** means a natural person whose Personal Data is concerned.
6. **"Personal Data"** means any information relating to an identified or identifiable natural person that is provided to the Processor as Controller Data or otherwise Processed by the Processor on behalf of the Controller during the performance of the Agreement.
7. **"Processing"** means any operation or set of operations which is performed on Personal Data, whether or not by automated means, such as in particular 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.
8. **"Record of Processing Activities Categories"** - a record containing all categories of activities carried out on behalf of the Controller related to the Processing of Personal Data, in particular the information specified in the Personal Data Protection Laws.

9. **"Security Documentation"** means the Processor's documents that outline the regulations implemented by the Processor to maintain the security, confidentiality, integrity, and availability of Personal Data.
10. **"Breach"** means an actual or reasonably suspected accidental or unauthorized access, acquisition, loss, destruction, or disclosure of the Controller's Personal Data.
11. **"Subprocessor"** means any Data Processor engaged by the Processor. The Processor's employees or associates permanently performing activities for it on the basis of civil law contracts are not considered Subprocessors, provided they have been authorized by the Processor to process data.
12. **"Controller Data"** means any data, including Personal Data, made available by the Controller to the Processor or collected by the Processor on behalf of the Controller, including data available to the Processor through the system of the Controller or third parties.

2. PROCESSING OF PERSONAL DATA

1. **Roles of the Parties.** With respect to the Processing of Personal Data, the Controller is the Data Controller, the Processor is the Data Processor. The Processor may engage Subprocessors in order to entrust them with Personal Data for further Processing, subject to the requirements set out in Section 5 "Subprocessors".
2. **Data Processing by the Controller.** The Controller will, within the framework of the Agreement, Process Personal Data in accordance with the requirements of the Data Protection Laws. For the avoidance of doubt, the Controller's instructions concerning the Processing of Personal Data must comply with the Data Protection Laws. The Controller bears sole responsibility for the accuracy, quality, and legality of Personal Data and the means by which the Controller acquired the Personal Data. The Controller maintains a Record of Processing Activities for which it is responsible, in accordance with the Data Protection Laws and Regulations and the provisions of these Personal Data Processing Rules.
3. **Processing of Personal Data by the Processor.** The Processor Processes Personal Data only on behalf of and in accordance with the instructions of the Controller, in accordance with the Data Protection Laws, and treats Personal Data as confidential information. The Controller permits the Processing of Personal Data by the Processor for the following purposes: (i) Processing in accordance with the Personal Data Processing Rules; (ii) Processing initiated by Data Subjects or other data providers; and (iii) Processing in order to comply with other reasonable instructions provided by the Controller (e.g., via email), provided these instructions are consistent with the Laws and the terms of the Agreement. At the same time, the Controller issues to the Processor an instruction to process Personal Data in order to perform the Agreement, and in particular to handle processes and records related to the accounting and payroll service of the Controller's enterprise.
4. The Processor and, where applicable, the Subprocessor, maintains a Record of Processing Activities Categories for which it is responsible, in accordance with the Data Protection Laws and the provisions of these Personal Data Processing Rules. The Parties in Appendix 1 to these Personal Data Processing Rules specify the type of Personal Data, categories of Data Subjects, nature, purpose, and duration of the Processing, as well as a list of authorized Subprocessors.

3. RIGHTS OF DATA SUBJECTS

1. **Exercising Data Subject rights.** To the extent that the Controller, during the performance of the Agreement, does not have the ability to correct, amend, block, or delete Personal Data or perform another Processing activity in accordance with the requirements of the Data Protection Laws, the Processor shall comply with any reasonable request of the Controller to facilitate such an action, within the time limits specified by the Controller and compliant with the Data Protection Laws, to the extent permitted by these laws.
2. **Data Subject Requests.** The Processor, to the extent permitted by law, will notify the Controller if it receives a request from a Data Subject for access, amendment, supplementation, deletion, or other action concerning that Subject's Personal Data. The Processor will provide the Controller with reasonable assistance in handling the Data Subject's request for access to their Personal Data or for other actions, to the extent permitted by law and to the extent that the Controller itself does not have access to such Personal Data through means available to the Controller.

4. PROCESSOR'S PERSONNEL

1. **Confidentiality.** The Processor informs its personnel engaged in Processing Personal Data about the confidential nature of Personal Data and ensures appropriate training regarding the personnel's obligations. The Processor will ensure that such personnel enter into confidentiality agreements or that the personnel will otherwise be subject to confidentiality obligations. The Processor will ensure that such confidentiality obligations will survive the termination of employment or cooperation of such person with the Processor.
2. **Reliability.** The Processor undertakes reasonable efforts to ensure the reliability of each member of the Processor's personnel engaged in Processing Personal Data.
3. **Access restriction.** The Processor will restrict access to Personal Data to those personnel members who require such access in order to perform the Agreement.
4. **Data Protection Officer.** The Processor appoints a data protection officer if its establishment is required by Data Protection Laws or if it determines the legitimacy of its appointment. The Processor will notify the Controller of any such appointment and provide the Controller and Data Subjects with the contact information of the appointed data protection officer.

5. SUBPROCESSORS

1. **Appointment of Subprocessors.** The Controller hereby consents to entrusting the Processing of Personal Data to Subprocessors. The Processor will oblige all Subprocessors in the agreement concluded with them to process Controller Data in a manner consistent with these Personal Data Processing Rules.
2. **List of current Subprocessors and notification of new Subprocessors.** The Processor will provide the Controller upon any request with an updated list of Subprocessors along with their identifying data ("List of Subprocessors"). The Processor will notify the Controller before authorizing any new Processor to Process Controller Data.
3. **Right to object to new Subprocessors.** If the Controller has a legitimate ground to object to the Processor's engagement of a new Subprocessor, the Controller will notify the

Processor of this within 10 working days of receiving the notification from the Processor.

4. In the event that the Controller objects to a new Subprocessor, the Processor will make reasonable efforts to replace this Subprocessor or cease processing Personal Data in a manner requiring the engagement of the Subprocessor without unduly burdening the Controller. In the event that the use of the Subprocessor's services is essential for the Processor to handle the processes described in the Agreement, and the Controller objects to the use of such Subprocessor's services, the Processor will be entitled to terminate the Agreement with a one-month notice period, with effect at the end of the calendar month.
5. **Liability.** The Processor is liable for the acts or omissions of Subprocessors to the same extent as the Processor would be liable if it performed such acts or omissions itself.
6. The Parties agree that in the event the Processor is required to provide the Controller with copies of agreements with Subprocessors to ensure compliance with Data Protection Laws, their provision may not include commercial information and clauses unrelated to the performance of this obligation contained in these agreements, and that such copies will be provided by the Processor only upon the reasonable request of the Controller.

6. BREACH NOTIFICATION

1. The Processor will develop and implement technically and organizationally reasonable security measures, including in particular those indicated in the Security Documentation, and control measures appropriate to the performance of the Agreement, to prevent unauthorized or accidental access, use, collection, disclosure, copying, modification, alteration, loss, destruction, deletion or similar risks and will appropriately document the implementation of such measures within its Security Documentation. Security measures and control mechanisms developed and implemented by the Processor in connection with the performance of the Agreement include, among others:
   - Safeguards to protect the computer network from accidental, unlawful, or unauthorized use, interference, or obstruction of its functioning or availability;
   - A security policy regarding the processing of Personal Data; and
   - Regular monitoring of security incidents and a process for taking preventive, corrective, and mitigating actions against security incidents.
2. The Processor will maintain appropriate policies and procedures for managing Breaches, including but not limited to all relevant policies and procedures specified in the Security Documentation and, to the extent permitted by law, will notify the Controller of any Breach of which it becomes aware. The Processor will investigate and take all reasonable steps to identify and remedy the cause of each Breach. Each party shall reasonably cooperate with the other party to facilitate compliance with applicable laws, including but not limited to notifying the individuals affected by the Breach and reports to public authorities.

7. OTHER OBLIGATIONS OF THE PARTIES

1. The Processor will promptly notify the Controller of any legally binding request for the disclosure of Controller Data by any law enforcement or other government authority, including intelligence agencies, unless prohibited by law.
2. The Controller will promptly notify the Processor if at any time it is unable to comply with the terms of these Personal Data Processing Rules or Data Protection Laws. If the Controller is unable to remedy such non-compliance within a reasonable time, not

exceeding 15 days, the Processor may terminate the Agreement (or a part thereof to the extent the Processing of Data by the Processor is affected by the non-compliance) with immediate effect, in writing. The Processor will not be liable for the consequences of termination under this paragraph 7.2.

8. RETURN AND DELETION OF CONTROLLER DATA

Upon termination or expiration of the Agreement or upon the Controller's written request, the Processor will return to the Controller within 50 days the Controller Data located on media received from the Controller and delete copies of Controller Data on other media, unless any regulations binding the Processor or its legitimate interest require further storage of Controller Data. The Parties agree that the Processor will provide the Controller, upon the Controller's request, with a certification of deletion of Personal Data.
The obligation set out in this sec. 8 does not apply to cases where the Processor is obliged to continue storing Controller Data by law.

9. AUDITS AND CERTIFICATIONS

1. The Controller has the right to verify whether the Processor complies with the terms of these Data Processing Rules and Data Protection Laws, in accordance with the following procedures.
2. The Controller is obliged to inform the Processor of its intention to carry out an inspection with a 25 working days advance notice, under pain of nullity, via e-mail, using the e-mail address indicated in the Offer, or in writing. In the notice specified in the preceding sentence, the Controller should indicate the areas it intends to inspect and the inquiries to which it wishes to receive answers.
3. Upon the Controller's request, subject to the Processor's confidentiality obligations, the Processor will make available to the Controller (or an independent external auditor selected by the Controller, who is not a competitor of the Processor) information and excerpts of internal organizational documentation sufficient to determine the Processor's compliance with the obligations set forth in these Personal Data Processing Rules.
4. After the inspection is carried out, the Parties or the external auditor together with the Processor will prepare a post-inspection protocol in writing. The Controller undertakes not to abuse the right to conduct an audit.
5. The Controller should promptly notify the Processor of any non-compliance identified during the audit. The Processor will make efforts to adapt any Processing processes it conducts to comply with Data Protection Laws if any deficiencies in this regard are found during the inspection. The Processor may also respond in writing to the findings of the inspection.
6. The Processor will make the Record of Processing Activities Categories available to the Controller within a reasonable time, no later than 25 working days, after receiving notification from the Controller.

ENTRY INTO FORCE

These Personal Data Processing Rules become binding between the Controller and the Processor upon the conclusion of the Agreement. The provisions of these Personal Data Processing Rules shall remain in force also after the termination of the Agreement until the

Processor returns or deletes all Personal Data in accordance with point 8 of these Personal Data Processing Rules.

DISCREPANCIES

In the event of any conflict or inconsistency between these Personal Data Processing Rules and the Terms and Conditions, these Personal Data Processing Rules shall prevail.

Appendix 1 to the Personal Data Processing Rules: Personal Data

Nature and Purpose of Processing: Execution of services specified in the Agreement.
Duration of Processing: The Term of the Agreement and the Personal Data Retention Period (UPPD) provided for the deletion of Controller Data, and in the case of the Processor's legal obligations for longer processing of Controller Data - the period indicated in relevant legal provisions.
Categories of Data Subjects:

- Controller's personnel based on civil law contracts and employment contracts, family members of this personnel due to benefits related to these family members.
- Clients, contractors, and collaborators of the Controller (when they are natural persons, including sole proprietorships), as well as employees of clients and persons acting on behalf of these clients.

Categories of Personal Data:
Data requiring processing in accounting documentation, tax registers, HR documentation, and documentation related to social insurance, including:

1. Identification data,
2. Contact data,
3. Address data,
4. Data related to the performance of the contract,
5. Data necessary for the settlement of taxes and benefits for personnel,
6. Data necessary for the settlement of invoices and payments.

List of Subprocessors covered by the Controller's consent (name and address):
The Processor declares that in the scope of using server resources and application solutions related to handling electronic mail, it will use the services of the Subprocessor - Google Cloud Poland Sp. z o.o., BrainSHARE IT sp. z o.o., Comarch S.A. and Good Care OPS sp. z o. o. to which the Controller consents.

Appendix No. 2: Template of the withdrawal form

(for Clients referred to in Art. 385^5 of the Civil Code)
[City, date]
[Client's name and surname]
[Client's address]
[Client's e-mail address]
To:
Good Care spółka z ograniczoną odpowiedzialnością

ul. Bolesława Czerwieńskiego 8
31-319 Kraków

Statement on withdrawal from a distance or off-premises contract

I .... hereby inform about my withdrawal from the Agreement involving the performance of the following service:
....
Date of concluding the Agreement: ....
Refund should be made to account no.: ....

....
[Client's Signature]