

**General terms and conditions for the provision of legal and tax services by  
Ginelli Wienskowski Sobczak Radcy Prawni i Doradcy Podatkowi S.K.A.  
established in Poznań**

These general terms and conditions of providing legal and tax services, hereinafter referred to as the "Terms and Conditions", define the rules for the provision of legal and tax services by the law and tax firm operating under the name: Ginelli Wienskowski Sobczak Radcy Prawni i Doradcy Podatkowi spółka komandytowo-akcyjna with its registered seat in Poznań, at ul. Poplińskich 10/6, 61-574 Poznań, entered in the Register of Entrepreneurs of the National Court Register kept by the District Court Poznań Nowe Miasto and Wilda in Poznań, Department VIII of the National Court Register under number 0000966797, NIP 7831856084 and REGON 521857958.

**§1 Definitions**

The following definitions apply in the Terms and Conditions:

- 1.1. Firm or GWS - a law and tax firm operating under the firm: Ginelli Wienskowski Sobczak Radcy Prawni i Doradcy Podatkowi spółka komandytowo-akcyjna with its registered office in Poznań, at ul. Poplińskich 10/6, 61-574 Poznań, entered in the Register of Entrepreneurs of the National Court Register by the District Court Poznań Nowe Miasto and Wilda in Poznań Department VIII of the National Court Register under number 0000966797, NIP 7831856084 and REGON 521857958.
- 1.2. Client - a natural person, a legal person or an organisational entity not being a legal person but having partial legal capacity, being a party to the contract on provision of legal or tax services concluded with the Firm.
- 1.3. Consumer - means a Client who is a natural person and for whom the Firm is to execute an Service not connected with his/her business or professional activity.
- 1.4. Agreement - an agreement on provision of legal or tax services concluded between the Firm and the Client on the basis of which the Firm is obliged to perform an Service.
- 1.5. Service - a legal or tax advisory service performed by the Firm for the Client, consisting in particular in providing legal or tax consultations, drawing up, drafting and editing of legal or tax documentation, pleadings, writs in tax proceedings, applications for granting binding interpretations of tax law and representing the Client in all proceedings before courts and offices as well as in the course of negotiations and transaction processes conducted by the Client.
- 1.6. Partner in the Firm - any general partner in the Firm.
- 1.7. Firm Lawyer - Partner in the Firm, legal adviser, attorney at law, tax adviser, trainee legal adviser, trainee attorney at law or another person cooperating with or employed by the Firm performing activities related to the performance of the Service.

**§2 Agreement and Conditions**

- 2.1. The Firm and the Client may conclude the Agreement in any form, including an oral form or by means of remote communication (e-mail, sms, etc.). If the Agreement is concluded in writing, the Firm shall propose a model Agreement to be agreed upon by both parties.
- 2.2. The Terms and Conditions will bind the parties to the Agreement if:
  - a) are attached to the Agreement, or

- b) are referred to in the Agreement and delivered to the other party before the conclusion of the Agreement; or
  - c) unless the other party to the Agreement is a Consumer, if the Terms and Conditions are referred to in the body of the Agreement with reference to their publication on the Firm's website (www.gws.net.pl).
- 2.3. The Terms and Conditions which were delivered or made available to the Client in accordance with the provisions of section 2.2 above, shall be binding on the Parties to the execution of all subsequent Services by GWS for the Client.
- 2.4. In the event of a discrepancy between the provisions of the Agreement and these Terms and Conditions, the provisions of the Agreement shall prevail.

### **§3 Rules for performance of the Agreement**

- 3.1. The Firm undertakes to provide legal and tax services with due care and skill, in accordance with applicable laws and with the professional codes of ethics binding upon Polish attorneys (*radcy prawni*) and Polish tax advisers (*doradcy podatkowi*).
- 3.2. The Firm provides services within the scope of the Polish law. The Firm may provide services within the scope of foreign law if it has been expressly determined in the Agreement.
- 3.3. Unless otherwise agreed in the Agreement, the Firm shall perform a Service within a time limit agreed with the Client, taking into account the scope of the work and the complexity of the issue. Moreover, in the event of court or administrative proceedings, the Firm shall perform particular activities as part of the performance of a Service taking into account deadlines resulting from statutory deadlines or deadlines set by courts or bodies conducting given proceedings.
- 3.4. The provision of legal and tax services is based on the Firm's Lawyers' understanding of legal regulations, the practice of their application, case law and the interpretation of legal regulations - current at the time of the performance of the Service. The Firm shall not be obliged to update the advice and information provided within the scope of the Service with respect to subsequent changes in the state of law, unless the Agreement provides otherwise. The Firm shall not be liable for the results of the performance of a Service if they occurred as a result of changes in the provisions of law, the practice of applying them, case law or changes in the interpretation of the provisions of law by the courts or authorities applying them which occurred after the performance of the Service.
- 3.5. Unless the Agreement provides otherwise, the Firm shall decide on the allocation of particular tasks to the Firm's lawyers. The Agreement may specify a lead person who coordinates the provision of services to the Client.
- 3.6. The Firm may entrust the performance of the Service in whole or in part to a third party if it results from the Agreement. In such a case the Firm shall promptly notify the Client of the third party and its place of residence (seat), if the information has not been indicated in the Agreement. Entrusting the performance of a Service in whole or in part to a third party in accordance with the principles set out in this clause 3.6 of the Terms and Conditions has the effect that the Firm shall only be liable for the lack of due diligence in selecting its substitute (Article 738 of the Polish Civil Code will apply).
- 3.7. The Services depending on their scope will be provided as:
- a) telephone consultations;
  - b) electronic correspondence (by e-mail);
  - c) preparation of opinions/reports/memoranda/ contracts/other documents;
  - d) taking action before courts, tax and administrative authorities;

- e) face-to-face meetings, including by means of distance communication (online communication platforms).
- 3.8. The Services shall be performed on the basis of the facts presented by the Client and the documents and information made available by the Client. The Client undertakes to co-operate with the Firm within the scope necessary to perform the Service, in particular to provide the Firm with all information and documents available to it pertaining to the Service and to fulfil other obligations agreed upon in the Agreement. Unless the Agreement provides otherwise, GWS shall not be obliged to verify the completeness or truthfulness of the information or documents forwarded by the Client for the purpose of performance of the Service. The Firm shall not be liable for a failure to perform or improper performance of a Service due to the Client's breach of the obligations referred to in this section including the Client's lack of indispensable cooperation, provision by the Client of false or incomplete information or the Client's failure to provide information necessary for the proper performance of the Service.
- 3.9. If the Firm is not provided with all the documents/information within the determined time limit, the Service, if possible, shall be performed on the basis of the received information or materials. If at the Client's request the Firm provides advice in an abridged form or within a shortened time limit, the Client shall not receive all information which he would receive if the Firm prepared a full written opinion on the issue under review. The Client's failure to fulfil or improper fulfilment of agreed obligations may result in a delay in performing the Service or a necessity to increase the Firm's remuneration.
- 3.10. The Firm does not provide advice on economic, financial or business aspects of the commissioned case. The Client decides on implementing the Firm's advice on the basis of its own assessment of economic, financial, accounting or business aspects and risks of a given case.
- 3.11. Unless the parties agree otherwise, correspondence between the Client and the Firm shall take place by email to the email addresses indicated by the parties and shall constitute official correspondence treated as equal to correspondence in paper form. The Firm may send the Client draft documents drawn up as part of the Service, including draft agreements or letters, in order to enable the Client to make comments. Sending the final version of opinions/reports/memoranda/agreements/other documents in electronic form shall be deemed as the Firm's performance of an Service within the meaning of these Terms and Conditions. A draft document will be deemed its final version if no comments were made by the Client within a set period.

#### **§4 Conflict of interest**

- 4.1. The Firm undertakes that, for the duration of the Agreement concluded with the Client, it shall not act contrary to the Client's interests in any activities performed for the Client within the scope of the Service.
- 4.2. The parties will inform each other of all situations that may give rise to a conflict of interest between the Client or its affiliates and other clients served by GWS. In case of doubts in this respect, the Client shall decide on the qualification of a given situation as a conflict of interest. In such a case the Parties will agree on the way of further proceedings.

## §5 Remuneration

- 5.1. In the Agreement the Parties shall determine the amount of remuneration in the net amount. The net amount of remuneration shall each time be increased by due VAT at the rate binding as at the date of issuing the VAT invoice.
- 5.2. If the remuneration is specified in the equivalent in Polish zlotys of a rate expressed in a foreign currency, for conversion of the foreign currency its average exchange rate of the Firm's bank as of the date of issuing the invoice shall be applied.
- 5.3. The parties may stipulate in the Agreement that an advance payment by the Client shall be a condition for the Firm's commencement of performance of the Service. Failure to make an advance payment shall have the effect that the Agreement shall be deemed not concluded and the Client shall not be entitled to any claims against the Firm, in particular of indemnity nature. The advance payment shall be settled with the last invoice finishing the Service or a given stage of the Service, unless the Agreement stipulates otherwise. In case of doubts whether a given amount paid to the Firm is an advance payment, it shall be assumed that it is not.
- 5.4. Unless the Agreement provides otherwise, the Remuneration shall be payable on the basis of an invoice issued by the Firm on the basis of the following means of settlement:
  - a) in the case of a monthly lump sum, the invoice is issued at the end of the month;
  - b) in the case of an hourly rate - an invoice shall be issued on the basis of the specification of the working time on an Service. The Firm shall send the Client an invoice together with the specification by electronic mail (e-mail). If the Client does not object within 7 (seven) days of receiving the specification by email, it shall be deemed that the Client accepts the specification in full;
  - c) in the case of a lump sum for an Service - unless otherwise provided for in the Agreement, invoices shall be issued for the entire Service or for its individual stages, upon completion of the entire Service or of a given stage of the Service.
- 5.5. The agreement may provide that apart from the basic remuneration, the Firm may be entitled to a bonus for achieving an agreed result of the Service (the so-called *success fee*). Apart from that specific case, the remuneration due to the Firm shall be due regardless of the result of the legal or tax assistance services provided by it.
- 5.6. In the case of billing done at an hourly rate, time spent travelling and waiting for the hearing or other meeting to be called will be billed at 50% of the agreed hourly rate.
- 5.7. The Firm's remuneration shall be payable by way of a transfer on the basis of invoices within 14 (fourteen) days from the date of issuing the invoice to the bank account indicated in the invoice, unless the Agreement stipulates a different deadline or method of payment.
- 5.8. In the case of legal or tax services rendered as part of conducting court cases, the Firm's remuneration shall additionally include costs of legal representation as well as incidental dues that the Firm may enforce against the opposing party on its own account, which the Client irrevocably agrees to upon signing the Agreement.
- 5.9. The Firm 's remuneration and reimbursement of expenses and fees incurred by the Firm shall be due irrespective of the outcome of the case.
- 5.10. Irrespective of the payment of the remuneration, the Client shall reimburse to the Firm all costs connected with the performance of the Service, in particular:
  - a) court fees, stamp duties, notary and administrative fees, translation and telecommunications costs,
  - b) domestic and international postal and courier charges,

- c) travel costs and any other expenses incurred by the Firm in the Client's interest in connection with the performance of the Service. The Client shall also be charged with travel costs (tickets purchased and accommodation paid for), even if the court cancels or postpones the trial and it was not possible to cancel the ticket or accommodation at no cost beforehand.
- 5.11. The Client shall reimburse to the Firm the expenses referred to in section 5.10. on the basis of an invoice presented by the Firm together with a statement of expenses, payable within 7 days from the date of its delivery to the Client, unless the expenses were incurred directly by the Client.
  - 5.12. The Firm reserves the right to suspend the performance of a Service in the case of non-payment (also partial) for previously performed work and in the case of the Client's lack of cooperation which is necessary or desirable for the performance of a given Service. Suspension of work results in an appropriate extension of the deadline for completion of the Service, if such a deadline was agreed by the Parties. On account of the suspension of the performance of the Service, the Client shall not be entitled to any claim against the Firm, in particular of a compensatory nature.
  - 5.13. If there is more than one entity on the side of the Client, these entities will be jointly and severally responsible for the payment of remuneration or reimbursement of costs to the Firm in connection with the execution of the Service.

#### **§6 Adjustment of the Firm's remuneration**

- 6.1. The Firm shall have the right to effectuate unilateral adjustment of the agreed GWS remuneration rates (in particular hourly or flat-rate rates) during the term of the Agreement, on terms set forth in this paragraph of the Terms and Conditions, in the event of an increase in the inflation index referred to in section 6.2 below ("the Inflation Index") in the period - at the Firm's discretion - of a given quarter, half-year or calendar year of the Agreement's duration ("the Period") in comparison with the data as of the end of the previous Period.
- 6.2. The Inflation Index is the price index of total consumer goods and services for the Period as announced by the President of the Central Statistical Office (GUS).
- 6.3. The agreed remuneration rates of the Firm may be indexed by a percentage index no higher than the increase in the relevant Inflation Index in a given Period as compared to the value at the end of the previous Period.
- 6.4. The Firm shall notify the Client about an adjustment of agreed remuneration rates by email. The adjustment of the Firm's remuneration rates will be effective, starting from the remuneration due to the Firm for the calendar month immediately following the calendar month in which the Firm notified the Client about the adjustment.
- 6.5. The Firm may adjust the agreed remuneration rates once or more than once according to the aforementioned procedure. An adjustment made in this manner shall not constitute an amendment to the Agreement.
- 6.6. If in the course of the term of the Agreement the relevant Inflation Index ceases to be published, the Firm shall be entitled to replace it with another index similar in function to the previous one. Changing the Inflation Index in such a manner shall not constitute an amendment to the Agreement.

## **§7 Electronic communication**

- 7.1. The Firm endeavours to ensure that the electronic mail sent by the Firm as part of the performance of the Service does not contain viruses or other elements which could damage the recipient's computer or IT system. The Firm shall not be liable for any risks resulting from the use of electronic communication (covering, inter alia, delays, the threat of interception and unauthorised access to such correspondence as well as electronic risks - viruses and others) unless the damage was caused as a result of gross negligence or wilful misconduct of the Firm or persons acting on its behalf. The Client on its own shall undertake necessary or desirable actions to secure its computers and IT systems.
- 7.2. If the Client makes documents or information available to GWS via websites, servers or external services (e.g. Dropbox, Google Drive, server provided by the Client), GWS will not be liable for damages suffered by the Client arising in connection with the use of these forms of transferring information and documents to the Firm.

## **§8 Confidentiality rules**

- 8.1. GWS shall keep secret the facts and information which it became aware of in connection with the provision of services to the Client on terms set out in Article 3 of the Act of 6 July 1982 on legal advisers (Journal of Laws of 2020.75 of 2020.01.16, as amended), Article 37 of the Act of 5 July 1996 on tax advisory (Journal of Laws 2021.2117 of 2021.11.24, as amended), and the professional codes of ethics binding upon Polish attorneys (*radcy prawni*) and Polish tax advisors (*doradcy podatkowi*), which constitute the obligation to maintain professional secrecy.
- 8.2. Unless the Agreement provides otherwise, the Client may provide the advice and documents prepared by GWS within the performance of the Service to the Client's employees and the Client's advisers which provide services directly related to the subject of the Service, who in the light of the rules of professional conduct are obliged to maintain professional secrecy and whom the Client will oblige to keep such advice and documents confidential. Without prior written consent of GWS, the Client shall not be entitled to make available the advice given by the Firm or the documents prepared by the Firm in the course of performance of the Service to any other third parties. The Firm retains copyright and all other intellectual property rights to all original materials provided to the Client.
- 8.3. The Firm reserves that it may be obliged to provide authorised entities (including the Head of the National Fiscal Administration) with information or notifications referred to in Chapter 11a of the Tax Ordinance (Chapter 11a of the Tax Ordinance - Information on tax schemes) in the event that the statutory prerequisites for doing so are met and in the course of executing an Service, the development, offering, making available or implementation or managing the implementation of an arrangement, understood in the manner specified in the aforementioned tax regulations, took place.
- 8.4. The confidentiality clause set out in this paragraph of the Terms and Conditions shall not apply to information provided to other companies belonging to the same corporate group as the Client.

## **§9 Prevention of money laundering and terrorist financing**

- 9.1. In performing the Agreement, GWS may be required to perform the obligations set out in the AML and Terrorist Financing Act of 1 March 2018 (Journal of Laws 2022.593 t.j. of 2022.03.15 as amended, hereinafter: the AML Act). These may include, in particular, identifying and assessing risks, identifying clients and verifying their identity, identifying and verifying beneficial owners, identifying politically exposed persons, assessing business relationships and obtaining information on their purpose and intended nature, as well as requiring ongoing monitoring of those relationships, and applying certain financial security measures (hereinafter: AML obligations).
- 9.2. In order to perform its AML Obligations, GWS may require from clients the information set out in Appendix No. 1 to these Terms and Conditions, contained in clients' identity documents, in the identity documents of persons authorised to act on their behalf, and make copies thereof. In addition, in connection with the execution of the Service, GWS may require the provision of any further information necessary for its proper performance of the AML Obligations. If it is not possible to properly perform the AML Obligations, the Firm, pursuant to Article 41 of the AML Act, may be obliged to refuse to establish business relations and to terminate them - with the effect of refusing to conclude or terminate the Agreement, refusing to accept, suspending or discontinuing further performance of the Service.

## **§10 Processing of personal data**

The Firm may process personal data concerning the Client and other persons, including data made available by the Client, within the scope and for the purpose necessary for the performance of the Service and the performance of the Agreement. The information on the principles of personal data processing by GWS can be found in Appendix No. 2 to these Terms and Conditions. This information may also be published and updated directly on the Firm's website.

## **§11 Liability of the Firm**

- 11.1. GWS shall be liable for non-performance or undue performance of the Agreement on the principles laid down in the Act of 23 April 1964. - Civil Code (Journal of Laws 2020.1740 i.e. of 2020.10.08, as amended). Unless the Agreement provides otherwise, the liability of the Firm is limited to the amount of the remuneration received for the Service from which the damage resulted. For the purposes of the above provision, individual pieces of advice and/or prepared documentation/reports, for which the agreed remuneration is paid, are treated as separate Services.
- 11.2. In no case shall the amount of the Firm's liability exceed the amount of the guarantee sum specified in the agreement on professional liability insurance for the provision of legal and tax advisory services, concluded by GWS .
- 11.3. Failure to make timely payment of the remuneration due to the Firm resulting from the Agreement shall release the Firm from liability for failure to perform or improper performance of its obligations towards the Client resulting from the Agreement.
- 11.4. GWS is not liable for lost profits (lucrum cessans).
- 11.5. GWS is not responsible for the outcome of the case or for achieving a particular result.
- 11.6. GWS is liable only towards the Client, who is a party to the Agreement. Unless the Agreement provides otherwise, GWS shall not be liable towards any third parties, including entities related to the Client, belonging to the Client's capital group. The Client is obliged to

indemnify GWS and its Partners and Employees from any claims of third parties (together with the costs of defending against such claims) related to or resulting from the performance of the Service, unless the claims in question result from a culpable breach by the Firm's Partners or Employees of the terms of the Agreement or these Terms and Conditions. For the avoidance of doubt, the Client's obligation to indemnify from claims shall mean, in particular, the obligation to indemnify GWS and its Partners and Employees from the obligation to provide performance, and to ensure that the creditor will not demand performance from any of the persons mentioned.

- 11.7. GWS is not liable for delays or omissions due to causes or circumstances beyond its control. This applies in particular to the actions of courts, offices and other state bodies, fires and other disasters, cases of force majeure, states of emergency, epidemics, strikes, war or other acts of violence.
- 11.8. The limitation of liability of GWS referred to in these Terms and Conditions does not apply to damage caused by wilful misconduct, for which GWS is liable without limitation.
- 11.9. Disposal of the Client's receivables against the Firm requires, on pain of nullity, the prior written consent of the Firm.

## **§12 Information on cooperation**

The Client agrees that the Firm uses the graphic sign of the Client's name (logotype) to inform about providing services to the Client on the Firm's website, in offers and other materials made available by the Firm to third parties.

## **§13 Applicability of the Agreement and Conditions**

- 13.1. The Agreement, together with these Terms and Conditions, binds the Client and GWS from the conclusion of the Agreement until the termination or expiry of the Agreement.
- 13.2. GWS may amend these Terms and Conditions. The Firm shall be obliged to inform the Client about amendments to the Terms and Conditions simultaneously making available to the Client the amended content of the Terms and Conditions, in particular by making it available on the Firm's website. The amended Terms and Conditions shall be binding upon the Parties if within one month from making the amended content of the Terms and Conditions available to the Client, the Client does not terminate the Agreement.
- 13.3. Unless otherwise provided in the Agreement, the Agreement may be terminated by either Party at any time, for any reason, by giving one month's written notice at the end of a calendar month.
- 13.4. Unless the Parties agree otherwise, in the event of terminating the Agreement by the Client for reasons other than the Firm's failure to perform or improper performance of the Agreement, the Firm shall, within 7 calendar days, provide a specification of working hours devoted to the performance of current Services. The Client shall be obliged to pay the Firm the remuneration due pursuant to the Agreement within 7 calendar days of receiving the specification and a correctly issued VAT invoice. The effect of terminating the Agreement shall occur not earlier than on receipt by the Firm of payment of the remuneration due.
- 13.5. If the Agreement is terminated, on the Client's request GWS shall undertake activities necessary to secure the Client's interests in the Services pending, on condition that the Client pays the Firm's dues resulting from due invoices and makes an advance payment on account of the agreed activities. On the Client's request GWS shall send documents concerning a Service in progress to a lawyer or a tax advisor indicated by the Client.



- 13.6. If, within the framework of cooperation, the Client has granted powers of attorney to Firm's Lawyers, the termination or expiry of the Agreement is tantamount to the termination or expiry of such powers of attorney, unless the Parties agree otherwise. The effect of the expiry of the power of attorney takes place respectively on the day of termination or expiry of the Agreement. The above provisions are without prejudice to the provisions of law determining the effects of termination of a power of attorney.

#### **§14 Applicable law and jurisdiction**

- 14.1. The provision of legal and tax services by the Firm and the Agreement concluded with the Client are subject to the Polish law.
- 14.2. Any disputes related to the provision of legal and tax services by the Firm to the Client which will not be resolved amicably by the Parties, shall be submitted to the settlement of the relevant Polish common court.
- 14.3. To resolve any disputes arising between the Firm and the Client, the court with jurisdiction over the Firm's registered seat shall have jurisdiction.

**Appendix No. 1 to the General Terms and Conditions of Providing Legal and Tax Services by Ginelli Wienskowski Sobczak Radcy Prawni i Doradcy Podatkowi S.K.A.**

<b>AML FORM</b>			
The Client is obliged to provide the Firm with the basic information set out below, which is necessary to fulfil the obligations provided for in Article 34 et seq. of the Law on Anti-Money Laundering and Financing of Terrorism of 1 March 2018 (" <b>AML Law</b> "):			
<b>I CUSTOMER DATA</b>			
Please provide information in column [A] for a client who is a natural person, or [B] for a client who is another entity, as appropriate.			
<b>[A] Natural person</b>		<b>[B] Legal person or other organizational entity</b>	
Name:		Name (company):	
Citizenship:		Organisational form:	
PESEL ( <i>if no PESEL, date and country of birth</i> ):		Address of registered office or place of business:	
In the case of a natural person exercising an economic activity - name (company), - NIP No. ( <i>for a foreign entrepreneur - another relevant identification No.</i> ), - the address of the principal place of business:		NIP: <i>If no VAT number is available, the country of registration, commercial register and registration number and date (or other relevant registration and identification data):</i>	
Series and number of the identity document:		Full names and PESEL numbers of persons representing the Customer: <i>If there is no PESEL number, the dates and countries of birth of the persons representing the Customer:</i>	
<b>Important! For both natural persons and other entities all sections ( II-VI ) must be completed.</b>			

II Ultimate Beneficiary of the Customer		III Politically exposed person (PEP)	
[2] Names of beneficial owners:		Is the client an individual holding a politically exposed position, a family member of such an individual, or a person known to be a close associate of such an individual?	Yes / No * delete as appropriate
		Is the customer's beneficial owner a natural person holding a prominent political position, a family member of such a person, or a person known to be a close associate of such a person?	Yes / No * delete as appropriate
<p>Pursuant to Article 2 (2) point 1) of the AML Act, a beneficial owner is understood as a natural person or natural persons who directly or indirectly exercise control over a client through the powers held, which arise from legal or factual circumstances, making it possible to exert a decisive influence on actions or activities undertaken by the client, or a natural person or natural persons on whose behalf economic relations are established or an occasional transaction is carried out, including:</p> <p>a) in the case of a client which is a legal person other than a company whose securities are admitted to trading on a regulated market that is subject to disclosure requirements under European Union law or equivalent third-country law:</p> <ul style="list-style-type: none"> <li>– a natural person who is a shareholder of the client and who holds more than 25% of the total number of shares in that legal person,</li> <li>– a natural person holding more than 25% of the total voting rights in the client's governing body, including as a pledgee or usufructuary or under agreements with other persons entitled to vote,</li> <li>– a natural person exercising control over a legal person or legal persons, who together hold more than 25% of the client's total shares, or who together hold more than 25% of the total voting rights in the client's governing body, including as a pledgee or usufructuary or under agreements with other entities entitled to vote,</li> <li>– a natural person controlling the client by holding in relation to that legal person the powers of a dominant entity within the meaning of the Accounting Act of 29 September 1994, or</li> <li>– in case of documented inability to establish, or uncertainty regarding, the identity of the natural persons referred to above and where no suspicion of money laundering or terrorist financing has been established, a natural person in a senior position,</li> </ul> <p>b) in the case of a client who is a trust: the settlor, trustee, supervisor, if any, beneficiary, other person exercising control over the trust, (c) in the case of a client who is a natural person conducting a business, and in respect of whom there is no indication or circumstance suggesting that another natural person or persons are exercising control over him, such client shall be deemed also to be the beneficial owner.</p>		<p>In accordance with Article 2(2) points 3), 11) and 12) of the AML Act:</p> <p>a) Politically Exposed Persons ("PEPs") means persons who occupy prominent public positions or perform prominent public functions, including: heads of state, heads of government, ministers, deputy ministers and secretaries of state, members of parliament or similar legislative bodies, members of governing bodies of political parties, members of supreme courts, constitutional tribunals and other high-level judicial bodies whose decisions are not subject to appeal, except in extraordinary procedures, members of courts of auditors or boards of directors of central banks, ambassadors, chargés d'affaires and senior officers of the armed forces, members of administrative, management or supervisory bodies of state enterprises, companies in which more than half of the shares belong to the State Treasury or other state legal persons, directors, deputy directors and members of the bodies of international organisations or persons performing equivalent functions in these organisations, directors general in the offices of chief and central state bodies and directors general in voivodship offices, other persons holding public positions or performing public functions in state bodies or central government administration bodies;</p> <p>b) members of the family of a PEP are understood to be the parents of the PEP, the spouse or person cohabiting with the PEP, the child of the PEP and his/her spouse or persons cohabiting with the PEP, and the parents of the PEP;</p> <p>c) Persons known to be close associates of PEP shall mean 1) natural persons who are the beneficial owners of legal persons, organisational entities without legal personality or trusts jointly with PEP or who maintain other close relations with PEP related to their business activity, 2) natural persons who are the sole beneficial owners of legal persons, organisational entities without legal personality or trusts, which are known to have been established for the purpose of obtaining an actual benefit from PEP.</p>	

<b>IV Person acting on behalf of the customer</b>		<b>V Documents attached or copies thereof</b>	
<b>Name:</b>		<b>Concerning the client:</b>	<ul style="list-style-type: none"> <li>natural person: copy of ID card, passport or other document confirming identity, CEIDG information</li> <li>legal persons and other organisational entities: an excerpt from the National Court Register or other relevant registration documents</li> </ul>
<b>Citizenship:</b>		<b>Concerning the person authorised to act on behalf of the Client:</b>	<ul style="list-style-type: none"> <li>copy of identity card, passport or other document confirming identity, document / information concerning the basis of authorization to act on behalf of the Client</li> </ul>
<b>PESEL number (if no PESEL number, date and country of birth):</b>		<b>Concerning the Client's beneficial owners:</b>	<ul style="list-style-type: none"> <li>copy of identity card, passport or other document proving identity, document, documents regarding the status of the beneficial owner (CRBR information, information from the relevant foreign registry, other relevant documents.</li> </ul>
<b>Series and number of the identity document:</b>			
<b>Basis of authorisation to act on behalf of the Customer</b>			
<b>VI Person making the declaration</b>			
<b>Name of the person making the statement:</b> <i>In written form, also the signature of that person</i>			
<p><b>"I am aware of the criminal responsibility for making a false statement".</b></p> <p><i>Applies to the Client's declaration in written or documentary form that he is or is not a politically exposed person. Pursuant to Article 46(1) of the AML Act, the Client makes the declaration under penalty of criminal liability for making a false declaration.</i></p>			

**Appendix No. 2 to the General Terms and Conditions of Providing Legal and Tax Services by  
Ginelli Wienskowski Sobczak Radcy Prawni i Doradcy Podatkowi S.K.A.**

**INFORMATION ON PROCESSING OF PERSONAL DATA IN CONNECTION WITH THE  
PROVISION OF LEGAL, TAX AND PAYROLL SERVICES**

**Who processes personal data?**

**The administrator of your personal data** is the legal and tax law firm operating under the name: Ginelli Wienskowski Sobczak Radcy Prawni i Doradcy Podatkowi spółka komandytowo-akcyjna with its registered office in Poznań, at Poplińskich 10/6, 61-574 Poznań, entered in the register of entrepreneurs of the National Court Register kept by the District Court Poznań Nowe Miasto and Wilda in Poznań, Department VIII of the National Court Register under the number 0000966797, NIP 7831856084 and REGON 521857958 (GWS or Firm).

**What data are processed?**

The Firm processes data on natural persons - Customers who are natural persons and natural persons whose data it obtained from Customers in the course of and for the purpose of providing services to them, in particular constituting basic identification and contact data (e.g. name, surname, telephone number, e-mail address, organizational assignment), as well as further data transmitted in the course of communication with the Customer or contained in the documents of a given case.

**Is it necessary to provide data?**

**Providing data is voluntary**, however, the consequence of failing to provide them will be inability to conclude or perform the agreement with GWS.

In particular, anti-money laundering and anti-terrorist financing regulations may condition the conclusion of a contract on the provision of certain data concerning the Customer.

**For what purpose are the data processed?**

**Data will be processed for:**

1. conclusion and performance of an agreement concluded by the Customer with the Firm, the subject of which is the provision of legal and tax advice, keeping tax records, HR and payroll services, including representation of the Customer in the course of judicial and administrative proceedings, and making necessary settlements in connection with the performance of the agreement,
2. to perform the statutory duties of GWS, in particular tax and reporting duties,
3. realization of the legally justified interest of GWS described below - for the time necessary for the realization of the legally justified interest of the Firm, in this regard no longer, however, than until your objection is considered justified by the particular situation. Objection is not entitled in the case of personal data obtained in connection with the provision of legal assistance or performance of tax advice - in this case we apply respectively the 10-year and 5-year periods indicated below.

## **On what basis do we process personal data?**

### **The legal basis for processing is:**

- Article 6(1)(b) of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27.04.2016 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 (hereinafter: GDPR) to the extent necessary for the conclusion and performance of the contract,
- Article 6(1)(c) of the GDPR to the extent necessary for the GWS Firm to perform its statutory duties,
- Article 6(1)(d) GDPR to the extent necessary to protect the vital interests of the data subject,
- Article 6(1)(f) of the GDPR, i.e. the legally justified interest of the GWS Firm, consisting in ensuring the necessary settlements in connection with the concluded agreement, asserting claims, defending against claims and preventing fraud,
- Article 9(2)(f) GDPR to the extent necessary to establish, assert or defend claims or in the exercise of justice by the courts.

GWS processes personal data in accordance with the principles arising from the laws regulating the professions of legal adviser and tax adviser. In particular, personal data and other information relating to Clients' cases are confidential information in accordance with the obligation of legal advisers and tax advisers to maintain professional secrecy.

You will not be subject to a decision which is based solely on automated processing, including profiling, and which produces legal effects or similarly significantly affects you.

## **Who can be a recipient of personal data?**

**The Firm does not provide personal data to unauthorized persons.** Apart from employees and associates who are authorized to process them within the Firm, the data may be made available only to a limited circle of recipients. Recipients may be third parties, providing to the Firm auxiliary services to ensure the proper provision of services by the Firm (e.g. tax advisers, legal advisers, providers of accounting, HR and payroll services, IT, postal operators and courier companies). Depending on the type of service carried out on behalf of the Client (e.g. preparation of an opinion, request for a binding interpretation of tax law, judicial or administrative proceedings, commercial transaction, contract negotiations and preparation, etc.), data recipients may also be other entities participating in a given activity (e.g. competent authorities and bodies, other participants in these activities, their advisers and representatives, contracting parties).

In addition, data recipients may be entities to which GWS is obliged to transfer data on the basis of legal regulations, in particular regulations on anti-money laundering and terrorist financing, accounting regulations and tax law regulations.

Personal data will not be transferred outside the European Economic Area.

## **For how long do we process personal data?**

**The storage period** for personal data collected in connection with the exercise of the legal assistance or proceedings shall be 10 years from the end of the year in which the proceedings or legal assistance in which the personal data were collected end.

**The retention period** for personal data collected in connection with the provision of tax advisory services is 5 years from the date of service.

### **What rights do you have?**

#### **You have the right to:**

- access to your data in so far as this does not prejudice the legal adviser or tax adviser's duty of professional secrecy;
- rectify your data;
- request erasure of data to the extent that processing is not necessary for the establishment, exercise or defence of claims;
- restrict data processing in so far as it does not prejudice the legal adviser or tax adviser's obligation of professional secrecy;
- data relocation.

For reasons related to your particular situation, you also have the right to object to the processing of your data insofar as the Administrator processes your data on the basis of its legitimate interest, and insofar as the personal data were not obtained in connection with the provision of legal assistance or the performance of tax advice.

In addition, you have the right to lodge a complaint with a supervisory authority if your data is processed contrary to legal requirements. In Poland, this authority is the President of the Office for Personal Data Protection.