LEGAL DOCUMENTS

Terms and Conditions of Intermediation of the Delivery Service

Version 1.9 · Effective from 4 December 2026 (for agreements concluded from 4 November 2026, on the day of acceptance)

The wording v1.9 was published on 4 November 2026. For agreements concluded from that day it applies from the day of acceptance; for agreements concluded while earlier versions were in force (v1.0 from 21 July 2026, v1.1 from 11 August 2026, v1.2 from 18 August 2026, v1.3 from 19 August 2026, v1.4 from 19 August 2026, v1.5 from 2 September 2026, v1.6 from 4 September 2026, v1.7 from 21 September 2026, v1.8 from 2 October 2026) it takes effect by the procedure under Art. 9.2 on 4 December 2026; until then the last accepted wording applies. The change in v1.9 (section 6.5: a monthly summary invoice due 14 days after the month end as an alternative to prepaid credit) and all changes in v1.8 are in favour of the Intermediary or merely clarify existing practice, so an existing Intermediary may rely on them from the day of publication. Clauses 3.1 point (d), 4.3 to 4.5 and Annex A were added on the basis of a requirement of the Financial Administration of the Slovak Republic of 21 September 2026 and took effect on the day of notification; for agreements existing on 21 September 2026 the time limit for publishing the information under clause 4.4 is 30 days from notification.

Informative translation. Only the Slovak wording is legally binding (General Terms, art. 21). In case of any discrepancy the Slovak text prevails. Open the Slovak version

1. Introductory provisions

1.1 These terms and conditions (the "Terms") govern the rights and obligations between Verteco digital services, s. r. o., with its registered office at Daniela Dlabača 21, 010 01 Žilina, Company ID (IČO): 53 412 834, Tax ID (DIČ): 2121358349, registered in the Commercial Register of the District Court Žilina, Section Sro, Insert No. 75936/L (the "Provider"), which is a certified delivery service provider in the Peppol network accredited by the Financial Administration of the Slovak Republic (PA SK ID EFSK000031), and the company which, through the form at https://peppol.verteco.digital/sprostredkovatel, applies for entry in the list of delivery service intermediaries kept by the Financial Administration of the Slovak Republic (the "Intermediary").

1.2 By accepting these Terms and submitting the application, a contractual relationship on the intermediation of the delivery service within the meaning of the form of the Financial Directorate of the Slovak Republic "Application for entry of an entity in the list of delivery service intermediaries" (the "Agreement") arises between the Provider and the Intermediary. These Terms form the content of the Agreement.

2. Conclusion of the Agreement and record of acceptance

2.1 The Agreement is concluded at the moment when a person acting on behalf of the Intermediary, logged in to the Provider's portal with an account holding at least one company verified by the Financial Administration of the Slovak Republic (provider selection via eID or the

Verification Token), confirms acceptance of these Terms by ticking the relevant box and submits the application.

2.2 The Provider makes a permanent record of the acceptance (date and time, identification of the account, the verified company of the account, IP address, version of the Terms and the application data) and delivers to both parties an e-mail confirmation with the wording of the Terms attached. The contracting parties acknowledge this record and confirmation as evidence of the conclusion of the Agreement.

2.3 The person performing the acceptance declares that he or she is authorised to act on behalf of the Intermediary and that the data stated in the application are true, complete and up to date.

2.4 The Intermediary declares that it is an entrepreneur and concludes the Agreement in the course of its business activity; in relation to the Provider it does not act as a consumer, and consumer protection regulations do not apply to the Agreement. A customer of the Intermediary may only be a person to whom the delivery service is provided under Art. 3 of the General Terms and Conditions (VOP) (an entrepreneur, another taxable person or a legal person, including municipalities and public authorities, never a consumer); the Intermediary verifies this when onboarding a customer and is responsible for it.

3. Subject matter of the Agreement

3.1 The Provider undertakes: (a) to file with the Financial Administration of the Slovak Republic an application for entry of the Intermediary in the list of delivery service intermediaries under the Provider’s accreditation; (b) after the entry, to enable the Intermediary to sell the delivery service for electronic invoices (Peppol network) to end customers under the Intermediary’s own business name, technically provided through the Provider’s access point; (c) to operate the technical infrastructure with professional care in accordance with the rules of the Peppol network and the requirements of the Financial Administration of the Slovak Republic; (d) to publish at https://peppol.verteco.digital/nasi-sprostredkovatelia the list of intermediaries entered under its accreditation, in the scope of the data from the list of the Financial Administration of the Slovak Republic, together with information on the division of responsibility under clauses 4.3 and 4.4, and, upon request of the Financial Administration of the Slovak Republic or the Peppol Authority, to provide information about the Intermediary in the scope necessary for the exercise of supervision.

3.2 The Intermediary acknowledges that it is neither an independently certified entity in the OpenPeppol network nor an accredited delivery service provider in the Slovak Republic and performs its activity exclusively on the basis of the Agreement.

3.3 The Provider is not responsible for the timing or the outcome of the proceedings of the Financial Administration of the Slovak Republic on entry in the list of intermediaries.

3.4 Customers of the Intermediary. During the term of the Agreement and for 24 months after its termination, the Provider does not actively approach the Intermediary’s customers with an

offer of the Provider's direct services and does not encourage them to move to the Provider, unless the Intermediary has expressly agreed to it. The following is not deemed an approach: the customer's own act (in particular the selection of the Provider on the portal of the Financial Administration of the Slovak Republic, registration in the Provider's portal or the customer's own enquiry), the Provider's general public communication not addressed to the Intermediary's customers, a reply to a customer's question, or information that the Provider is obliged to give by law, by the rules of the Peppol network, by a public authority or by the Agreement (in particular clauses 4.6 and 7.6).

4. Obligations of the Intermediary

4.1 The Intermediary is obliged: (a) to provide true data and to notify changes to them without delay; (b) to comply with the rules of the Peppol network, the specific requirements of the Peppol Authority of the Slovak Republic (PASR), the instructions of the Financial Administration of the Slovak Republic and the reasonable instructions of the Provider; (c) to operate a functioning webhook endpoint stated in the application and to notify changes to it without delay; the Intermediary acknowledges that the Financial Administration of the Slovak Republic does not resend the selection notification: client selections not delivered because the Intermediary's endpoint was not functioning or not available are borne by the Intermediary and the Provider is not responsible for them (the Provider will provide reasonable cooperation with subsequent processing if the content of the notification can be obtained); (d) to refrain from any conduct that could endanger the accreditation, good name or operation of the Provider; (e) in relation to its own customers, to act in its own name, on its own account and responsibility, including contractual relationships, support and invoicing, in the position under clause 4.3; (f) to fulfil its own obligations under legal regulations (in particular tax regulations and personal data protection regulations); (g) to provide the Provider with immediate cooperation in fulfilling its regulatory obligations, in particular in the deregistration of participants, which the Provider is obliged to carry out within 3 working days from the termination of the relevant relationship, and with requests of the Financial Administration of the Slovak Republic or the Peppol Authority; (h) to transfer into its contractual terms with customers obligations corresponding to the obligations of an end user of the Peppol network under the Agreement and the Peppol interoperability framework, to keep, during the term of the Agreement and for five years after its termination, records making it possible to establish which of its customers or users created and sent an individual document, and, upon the Provider's request, to provide these records and supporting documents to the Provider without undue delay, no later than within 10 working days, and, where a shorter time limit runs for the Provider towards a public authority or the Peppol Authority, within that time limit; a template clause under the first part of this point will be provided by the Provider to the Intermediary free of charge on request.

4.2 The Intermediary is not entitled to act in the Provider's name, to assume obligations on its behalf or to create the impression of such entitlement. The Intermediary must not describe itself as a certified delivery service provider, an accredited entity or a member of the OpenPeppol network; it may refer to the Provider's accreditation only truthfully and in the form "the delivery

service is technically provided by the certified provider Verteco digital services, s. r. o. (EFSK000031)" or a similar form.

4.3 Responsibility towards customers. The Intermediary provides the delivery service to its customers as an entity entered in the list of delivery service intermediaries of the Financial Administration of the Slovak Republic under the Provider's accreditation, and in this position it is towards them the exclusive contractual partner for the delivery service and the entity responsible for its proper provision, including liability for damage under the legal regulations of the Slovak Republic, also for damage caused by its own interference with the transmitted documents, by the operation of its software or by its procedure when onboarding a customer to the delivery service. The customer's contractual partner for the delivery service must be precisely the entity entered in the list of the Financial Administration of the Slovak Republic; the Intermediary must not exclude this position or the responsibility towards customers, transfer it to another person (in particular to the operator of software of which the delivery service forms part, if it is not that operator itself) or subject the contractual relationship on the delivery service to the law of another state. A limitation of the amount of compensation for damage towards customers is permissible only to the extent permitted by the legal regulations of the Slovak Republic and does not apply to damage caused intentionally or through gross negligence. If the Intermediary provides the delivery service as part of software or a service operated by another person, it shall ensure that the contractual terms of that person expressly state the Intermediary's position under this clause and are not in conflict with it.

4.4 Mandatory customer information and publication. The Intermediary is obliged, in its terms and conditions for customers, on every website on which it offers or promotes the delivery service, and in its software at the point of activation of the delivery service, to publish permanently and comprehensibly: (a) its identification data (business name, registered office, Company ID (IČO), register entry) in the wording according to the commercial or other register in which it is registered, identical to the entry in the list of intermediaries of the Financial Administration of the Slovak Republic; a deviation only in the spelling of the abbreviation of the legal form or in punctuation is not a breach of this clause, with an express statement that it is the customer's contractual partner and the entity responsible for the delivery service under clause 4.3; (b) information that the delivery service is technically provided by the certified provider Verteco digital services, s. r. o. (PA SK ID EFSK000031), which is responsible for it towards the Financial Administration of the Slovak Republic, and that the Intermediary itself is not a certified delivery service provider; (c) a link to the verification of the entry and the selection of the intermediary on the portal of the Financial Administration of the Slovak Republic (vpds.financnasprava.sk). The template wording of the information is set out in Annex A to these Terms; the Intermediary shall use it in this or a substantively identical wording. The Intermediary shall fulfil the obligation under this clause before onboarding its first customer to the delivery service; for Agreements existing on the effective date of this wording of the Terms, no later than 30 days from notification of the change. The Intermediary shall notify the Provider of the addresses of publication and, upon the Provider's request, shall demonstrate fulfilment of this obligation within 5 working days. If the list of the Financial Administration of the Slovak Republic states the Intermediary's data differently from the register, the Provider shall, at the

Intermediary's request and free of charge, ask the Financial Administration of the Slovak Republic for a correction and shall state the wording according to the register on its own pages.

4.5 Review of presentation and remedy. The Provider is entitled at any time to verify whether the Intermediary's public presentation and communication (websites, terms and conditions, marketing communication, software interface, replies to customers) complies with clauses 4.2 to 4.4 and to request supporting documents for this purpose. Deficiencies of which the Provider, the Financial Administration of the Slovak Republic or the Peppol Authority notifies the Intermediary must be remedied by the Intermediary within 5 working days of the notification, and immediately where the Provider's accreditation is endangered. A breach of clauses 4.2 to 4.4 not remedied within this time limit is deemed a material breach of the Agreement under clause 7.2.

4.6 Selections under the Intermediary's brand. The Provider activates a company onboarded under the Intermediary's brand and registers it in the central SMP exclusively on the basis of a notification of the selection of the Intermediary delivered through the Intermediary's webhook under clause 4.1 point (c); without it, the Provider does not activate a company under the Intermediary's brand, neither by a fallback verification of the Verification Token nor at the direct request of the taxable entity. Notifications of the Financial Administration of the Slovak Republic about the selection of the Intermediary (webhook and e-mail) are addressed to the Intermediary; upon entry, the Financial Administration of the Slovak Republic delivers to the Provider only the access credentials for the webhook. The Intermediary is not obliged to accept every selection; it shall inform, without undue delay, an entity whose selection it did not forward, so that the entity can choose another provider; not forwarding a selection is not a breach of clause 4.1 point (c) and gives rise to no claim of the Provider under clauses 4.3 or 5.2. The selection of the Provider by a taxable entity directly on the portal of the Financial Administration of the Slovak Republic is an act of that entity: the Provider processes it in accordance with the General Terms, informs the Intermediary of it without delay, and the company ceases to be a company under the Intermediary's brand.

4.7 Peppol Directory. The Provider publishes the business card of a company under the Intermediary's brand (business name, country, participant identifier) in the Peppol Directory automatically upon registration in the case of a legal person, and only on instruction in the case of a natural person entrepreneur. The Intermediary may switch the publication on or off for each company at any time in the partner console or via the partner interface; until these functions are made available, by e-mail to peppol@verteco.digital stating the company's Company ID (IČO) or Tax ID (DIČ); the Provider makes the change within 2 working days. The customer's instruction is obtained by the Intermediary.

5. Liability and compensation for damage (recourse)

5.1 The Intermediary acknowledges that the Provider, within the meaning of the form of the Financial Directorate of the Slovak Republic, assumes towards the Financial Administration of the Slovak Republic responsibility for the Intermediary's activity with regard to compliance with the relevant regulations, standards and requirements.

5.2 The Intermediary undertakes to compensate the Provider in full for sanctions, fines and other payments imposed on the Provider by a public authority (in particular the Financial Administration of the Slovak Republic), by the Peppol Authority or by the coordinating authority of the Peppol network, payments awarded to third parties or made under a settlement concluded with professional care, as well as the costs of proceedings and costs reasonably incurred (including the costs of legal representation and the costs of removing the unlawful state, restoring compliance and cooperating in an investigation); the same applies to non-monetary measures of the said authorities, in particular the publication of non-compliance, the suspension or withdrawal of the authorisation to provide Peppol services, and to measures the Provider is obliged to take to avert or remedy them. The obligation arises if the foregoing occurred as a result of a breach of the Intermediary's obligations, of the untruthfulness or incompleteness of the data it provided, of the conduct of its customers or of persons using its access, account or API key for whom the Intermediary is responsible, or of other culpable conduct of the Intermediary. This is a pass-through of the liability that the Provider bears by law and under the rules of the Peppol network without limitation, that is, the assumption of a precisely defined risk, not a contractual penalty or liability for damage: what is passed on is exclusively what actually arises for, or is imposed on, the Provider as the entity responsible under clause 5.1. The obligation therefore applies regardless of the Intermediary's fault and also where the fact giving rise to the claim was the conduct of its customer; the Provider bears this risk towards the said authorities likewise regardless of its own fault and without limitation of amount, and the Intermediary's customers are not in a contractual relationship with the Provider (clause 5.4), so the Provider has no contractual claim of its own against them. The obligation is therefore not limited in amount and survives the termination of the Agreement. It applies, however, only to the extent that the said payments, measures or costs actually arose for the Provider, were imposed on it or were reasonably incurred by it, is asserted by the procedure under clause 5.5, is reduced under clause 5.7 and never includes sanctions imposed for the Provider's own breach of obligations. The Provider's right to fulfil an obligation imposed by a final decision, by a measure of a public authority or the Peppol Authority, or by law remains unaffected.

5.3 Liability for damage between the parties other than that stated in clause 5.2 (ordinary contractual liability) is mutually limited to actual damage and, in aggregate, to the amount of the remuneration paid by the Intermediary to the Provider for the 12 months preceding the damage event, but at least EUR 500; indirect damage, lost profit and loss of data are not compensated. The limitation does not apply to damage caused intentionally or through gross negligence, to claims under clause 5.2, to contractual penalties and claims under Art. 15b of the General Terms, and to the extent that mandatory provisions of law exclude it. Contractual penalties under Art. 15b of the General Terms have their own limitation: their aggregate for one event or for a series of breaches arising from one common cause shall not exceed EUR 5,000 and their aggregate for one calendar year shall not exceed EUR 10,000 under Art. 15b of the General Terms, whereby a paid contractual penalty is, under the same article, set off against compensation for damage from the same breach. The limitations under the preceding sentence do not apply to conduct of the Intermediary that is intentional or fraudulent and do not apply to claims under clause 5.2.

5.4 The Intermediary's customers are not in a contractual relationship with the Provider and have no direct claims against it under the Agreement; their contractual partner for the delivery service is exclusively the Intermediary as the entity entered under clause 4.3. If a customer of the Intermediary nevertheless asserts a claim directly against the Provider for reasons on the Intermediary's side (in particular because of its promises beyond the scope of the service, incorrect information or non-performance of its obligations), the Intermediary shall indemnify the Provider to the extent under clause 5.2.

5.5 Every claim under this Article must be notified to the other party in writing without undue delay after the entitled party became aware of it and substantiated with documents on its origin and amount; a precondition of compensation is a direct causal link to the fact giving rise to the claim under this Article. Several claims or documents arising from one common cause are deemed one damage event. If a claim of a third party or an authority is directed against the Provider for reasons on the Intermediary's side, the Provider shall allow the Intermediary to participate in the defence and shall not acknowledge or settle, without the Intermediary's prior written consent, a claim that the Intermediary is to bear under clause 5.2; consent must not be unreasonably withheld and is deemed granted if the Intermediary does not respond within 10 working days of receipt of the request with the supporting documents. Consent is not required for a payment imposed by a final decision, by a measure of a public authority or the Peppol Authority, or by law, nor where a delay would threaten the suspension or exclusion of the Provider from the Peppol network or the missing of a statutory or procedural time limit. Disputed claims between the parties are not unilaterally set off before they are acknowledged or finally decided; in the relationship between the Provider and the Intermediary this prohibition takes precedence over the entitlement to unilateral set-off under Art. 15a.8 of the General Terms, including in relation to receivables not yet due. To the notification of a claim the Provider shall attach the decision, measure, invoice or other document on its origin and a written calculation of the amount claimed; the Intermediary has 15 days from receipt of such notification to respond, and before the expiry of this time limit the claim is not due and no default interest arises from it. The rule on one damage event under this clause also applies to contractual penalties under Art. 15b of the General Terms.

5.6 Liability between the Provider and the Intermediary is governed primarily by this Article; the provisions of the General Terms on liability and indemnification apply to this relationship only to the extent that this Article does not provide otherwise. Contractual penalties under Art. 15b of the General Terms and the Intermediary's obligations as a user of the portal in relation to its own conduct are not affected thereby, but they apply with the limitations under clause 5.3 and under the conditions under clauses 5.8 and 5.9.

5.7 The obligation under clause 5.2 and the claim under clause 5.3 do not include payments, measures or costs to the extent that they were caused by a breach of the Provider's obligations, its fault, a failure of its technical infrastructure or the inadequacy of its security measures; to that extent the claim is reduced proportionally. The mere fact that a sanction or measure was imposed on the Provider as the accredited entity, or that the conduct took place through its infrastructure, does not mean that it was caused by a breach of the Provider's obligations. The Provider is obliged to take reasonable measures to prevent a claim from arising and to limit its

extent, to the extent legally and practically possible. If a sanction, measure or awarded payment that the Intermediary paid under clause 5.2 is later annulled, reduced or refunded to the Provider, the Provider shall refund the corresponding difference to the Intermediary, including any yield, within 15 days of that fact, even without a request. If the Intermediary paid a claim that arose as a result of the conduct of its customer or another third party, the Provider shall, on request and to the extent legally permissible, assign to it its possible claims against that person and provide it with the documents and records it has available and which the Intermediary needs to assert them.

5.8 Neither a contractual penalty under Art. 15b of the General Terms nor the Intermediary's liability under clause 5.3 arises from the mere technical transmission of its customer's document through the Service. The Intermediary is responsible for the content of its customer's document under these two regimes only if at least one of the following conditions is met: (a) it created or substantially modified the document itself, (b) it knew, or in the exercise of professional care ought to have known, of its fraudulent, fictitious or unlawful nature, (c) it breached its own obligation under Art. 4, in particular when onboarding the customer, when operating its own software or when mapping data into the document, or (d) after a credible warning from the Provider, a public authority, the Financial Administration of the Slovak Republic or the Peppol Authority identifying the company concerned, the documents or the pattern of conduct and the grounds for suspicion, it did not take reasonable measures without undue delay to stop further sending. The Intermediary is not obliged to actively verify the economic reality or the substantive correctness of individual documents of its customers; the addition of technical and routing data necessary for the transmission of a document is not deemed a substantial modification of it. The facts which under this clause exclude liability or a contractual penalty are proven by the Intermediary. This clause governs exclusively the arising of a contractual penalty under Art. 15b of the General Terms and of liability under clause 5.3; the obligation under clause 5.2 and the attribution of conduct under Art. 6 of the General Terms are not affected thereby.

5.9 The selection of the Provider or the Intermediary by a taxable entity on the portal of the Financial Administration of the Slovak Republic, confirmed by a means of electronic identification or by the login credentials to that portal, together with the successful verification of the Verification Token by the Provider, is deemed, for the purposes of clause 5.3 and Art. 15b of the General Terms, sufficient verification of the authorisation to act for the given entity as of the day of verification; the Provider makes a permanent record of the verification and the contracting parties acknowledge it as evidence of this verification. This does not apply to companies onboarded to the Service otherwise than by such a selection and to cases where the Intermediary knew of, or was informed of, a fact refuting this authorisation; the obligation to provide cooperation and to prove authorisation upon request under Art. 4 and obligations under a binding requirement of the Financial Administration of the Slovak Republic or the Peppol Authority remain unaffected. Granting access to the Service to the Intermediary's own customers and their users to the extent under the Agreement is not making access available to an unauthorised third party; a contractual penalty under Art. 15b of the General Terms for making access available does not arise even if the use of the Intermediary's access credentials

or API key occurred exclusively as a result of the conduct of a third party which the Intermediary prevented by reasonable technical and organisational measures and which it notified to the Provider without undue delay after discovering it; fulfilment of these preconditions is proven by the Intermediary. The obligation under clause 5.2 and the attribution of conduct under Art. 6 of the General Terms are not affected thereby.

5.10 Information and cooperation. The Provider informs the Intermediary without undue delay, no later than within 2 working days, of an enquiry, inspection, warning notice, doubt or initiated proceedings of the Financial Administration of the Slovak Republic, the Peppol Authority of the Slovak Republic or OpenPeppol that concerns the Intermediary or its customers, to the extent not prevented by a legal regulation, a duty of confidentiality or an instruction of the authority; the Intermediary likewise informs the Provider without undue delay of every such fact of which it becomes aware. In handling such an enquiry, inspection or proceedings the parties shall provide each other with the necessary cooperation, information and supporting documents so that the situation can be remedied before a sanction arises.

6. Prices and payment terms

6.1 The Provider’s services are governed by the public price list at https://peppol.verteco.digital/cennik; a price increase takes effect towards the Intermediary by the procedure under clause 9.2 (notice at least 30 days in advance with the right to terminate the Agreement without sanction), while price reductions and new free features may take effect immediately. Remuneration for a company under the Intermediary’s brand arises for a calendar month in which the company sent at least one document through the Provider or had the Data archive switched on at the end of the month (an “active company”); neither the receipt of documents nor making them available to the customer or its accountant constitutes activity, and a company that only receives pays no remuneration without the Data archive; companies under the Intermediary’s brand have the Data archive switched off until the Intermediary or the customer switches it on. Prices are excluding VAT; an Intermediary established in another EU Member State with a VAT identification number verified in VIES is invoiced for the services under the reverse charge mechanism, and an Intermediary established outside the EU without VAT. Prices for the Intermediary’s end customers are set by the Intermediary independently and invoiced in its own name.

6.2 For filing the application for entry and maintaining the entry in the list of intermediaries, the Provider is entitled to an annual fee of EUR 99 excluding VAT. The first fee is payable before the application is filed (card payment on submission of the application); further annual periods are invoiced in advance on the anniversary of the entry with a due date of 14 days. The fee is non-refundable, except where the Financial Administration of the Slovak Republic finally refuses the entry: in that case the Provider refunds the fee for the given period in full.

6.3 If the Intermediary is in default with payment of the annual fee or another due obligation for more than 15 days even after a written reminder with an additional time limit of 15 days, the Provider is entitled (a) to suspend the onboarding of new customers of the Intermediary and (b) to terminate the Agreement with immediate effect; the termination of the Agreement has the

consequences under clause 7.3, including the removal of the Intermediary from the list of intermediaries. Fees for actively sending companies under the price list are not affected thereby.

6.4 If the Intermediary chooses in the partner console a method of invoicing under which the Provider issues and delivers invoices for the operation of the delivery service directly to the Intermediary's customers, the Intermediary declares and is responsible for ensuring that each such customer was, before being included in this method of invoicing, demonstrably informed that the fees for the delivery service will be invoiced to it by the Provider, that this procedure is clear to it and that it has expressly agreed to it. The Intermediary is obliged to retain the customer's consent in written or electronic form and to demonstrate it to the Provider within 10 days upon request. If the Intermediary uses this method of invoicing and does not demonstrate the customer's consent upon request, it guarantees to the Provider the receivables from invoices issued to such a customer under this clause and shall pay them within 14 days of the Provider's request if the customer did not pay them by the due date. Prices charged to customers under this clause correspond to the Provider's public price list; the Intermediary's prices for end customers under clause 6.1 are not affected thereby.

6.5 Payment of the remuneration by the Intermediary. Under invoicing models in which the remuneration for the companies under its brand is paid by the Intermediary, the Intermediary chooses one of two payment methods: (a) prepaid credit, under which the remuneration for all these companies is drawn from a single prepaid credit kept for the Intermediary's own company on the first day of each month for the preceding month, and an insufficient balance is handled under Article 10 of the GTC; or (b) a monthly invoice, under which the Provider issues for each calendar month one summary invoice for all these companies (under the model with a monthly minimum including the top-up to the minimum) with a breakdown per company no later than the 5th day of the following month, due 14 days from the last day of the invoiced month, delivers it electronically (over the Peppol network to the Intermediary's participant, if registered, and by e-mail to its billing contact), also makes the breakdown available in the partner console and through the partner interface, and late payment is governed by section 6.3. The Intermediary selects the payment method in the partner console or by notice to the Provider; a change takes effect from the first day of the following month and, until the Intermediary chooses otherwise, prepaid credit applies. The first credit deduction or the first invoice concerns January 2027. A suspension of the paid parts of the Service for the Intermediary's insufficient credit or default (i) never affects the receipt of documents, (ii) never leads to the deregistration of the Intermediary's customers from the network, (iii) may affect sending from companies under the Intermediary's brand only after the periods under Article 10.5 of the GTC or section 6.3 have expired without result and after a separate notice to the Intermediary listing the affected companies at least 5 working days in advance. The Intermediary may suspend sending from an individual company itself at any time. An Intermediary established in another EU Member State is always invoiced monthly under point (b), without VAT under the reverse-charge mechanism pursuant to section 6.1.

7. Term and termination of the Agreement

7.1 The Agreement is concluded for an indefinite period. The Intermediary may terminate it without stating a reason with a notice period of one month, the Provider with a notice period of three months; the period begins to run on the first day of the month following the delivery of the notice (e-mail suffices). The Provider's right to termination with immediate effect, withdrawal and suspension under clauses 6.3 and 7.2 is not affected thereby. The Intermediary may also give notice directly from the application environment (Postman settings in the Provider's portal); such notice is delivered at the moment of its confirmation via the link sent to the e-mail address of the owner of the Intermediary's account, and the Provider makes a permanent record of it analogously to clause 2.2.

7.2 The Provider is entitled to withdraw from the Agreement with immediate effect if the Intermediary materially breaches the Agreement, endangers the Provider's accreditation or operation, or if a public authority so requests. Instead of withdrawal, in the case of a breach that can be remedied, the Provider may temporarily suspend the operation of the services for the Intermediary until the remedy is carried out; it shall inform the Intermediary of the suspension and of the manner of remedy without delay. A justified suspension is not a breach of the Agreement.

7.3 Upon termination of the Agreement, the Provider, in accordance with the form, informs the Financial Administration of the Slovak Republic of the termination of the contractual relationship and files the application for removal of the Intermediary from the list of delivery service intermediaries no later than within 5 working days of the termination of the Agreement; it arranges the related deregistration without undue delay. The Intermediary is obliged to inform its customers of the termination without delay and to provide them with cooperation during the transition.

7.4 Upon termination of the Agreement, the Provider provides cooperation with the transition of the Intermediary's customers to another provider (including the generation of SML migration codes and deregistration within the statutory time limits) and, on request, makes available a bulk export of the data it holds at the time of termination (original XML of the documents, delivery receipts and metadata, the list of companies under the Intermediary's brand and the monthly document counts for each of them). The Provider does not delete these data earlier than 90 days after the termination of the Agreement or until confirmation of a successful export, whichever occurs first; this does not affect the maximum encryption mode under the General Terms, statutory retention or erasure obligations or the rights of data subjects. The Provider provides the cooperation under this clause regardless of any ongoing dispute over disputed claims between the parties and does not make it conditional on their acknowledgement or payment; it issues migration codes on request in bulk according to the list of the customers' Tax IDs (DIČ) and deregisters a specific customer only after the Intermediary's confirmation that its transition is complete, but no later than within the time limits under the rules of the Peppol Authority of the Slovak Republic.

7.5 If the Provider loses the accreditation of a certified delivery service provider or the authorisation to provide services in the Peppol network, if they are suspended or not renewed, if it is served a warning notice by the Peppol Authority of the Slovak Republic or OpenPeppol, or

if, at a time when the rules of the Peppol network or the Peppol Authority of the Slovak Republic require a certification (in particular ISO/IEC 27001) as a condition for providing the service, the Provider does not hold this certification, loses it or has it suspended, it shall inform the Intermediary thereof without delay, no later than within 2 working days. In each of these cases, except for the warning notice alone, the Intermediary is entitled to terminate the Agreement at any time with immediate effect without any sanction; the procedure under clauses 7.3 and 7.4 applies likewise, and the Agreement continues to the extent necessary to complete the transition of the customers.

7.6 Release or deregistration of a company. The Intermediary decides whether a company with which it has ended its cooperation is deregistered from the network or released from under its brand; the Provider does not interfere in the relationship between the Intermediary and its customer. At the Intermediary's request it deregisters the company without undue delay, no later than within 3 working days. The Provider holds a released company exclusively to preserve the receipt of documents; it does not become its direct customer. The Provider informs the entity of the end of the Intermediary's service and invites it to choose a provider or to accept the Provider's General Terms; if the entity does neither within 30 days, the Provider deregisters it from the network.

8. Personal data protection

8.1 In providing the delivery service the Provider processes personal data contained in the transmitted documents and the data of contact persons exclusively for the purpose of performing the Agreement, in the position of a processor or sub-processor under Art. 28 of Regulation (EU) 2016/679 (GDPR). Details of the processing, including the current list of sub-processors, are published at https://peppol.verteco.digital/gdpr; at the Intermediary's request the parties will conclude a separate data processing agreement.

8.2 A personal data breach concerning data processed for the Intermediary or its customers is notified by the Provider to the Intermediary without undue delay, no later than within 48 hours of its detection.

8.3 The Provider notifies the Intermediary of the engagement of a new sub-processor at least 45 days before it takes effect. If the Intermediary raises a reasoned objection within this time limit, the Provider does not implement the change in relation to the data processed for the Intermediary; if this is not technically or operationally possible, the Intermediary is entitled to terminate the Agreement as of the effective date of the change without sanction.

8.4 If the Intermediary provides the service to its own customers, the chain of personal data processing is as follows: the Intermediary's customer is the controller, the Intermediary is the processor and the Provider is the sub-processor under Art. 28 para. 4 GDPR; no separate document is required for this and the details are governed by Art. 11 of the Data Processing Agreement (https://peppol.verteco.digital/zmluvy/dpa). The Provider acts as an independent controller only in processing for its own statutory and legitimate purposes defined in Art. 11.4 of that agreement (tax reports and records under the Peppol framework, security records,

invoicing and its own accounting, the assertion and defence of legal claims); this enumeration is exhaustive and its extension is a change of the agreement with the Intermediary's right to end the relationship without sanction. In relation to the content of the transmitted documents the Provider always acts only as a sub-processor and does not use the personal data processed for the Intermediary for its own marketing purposes, for profiling or for training machine learning models. The division of roles under this clause applies exclusively for the purposes of the GDPR and does not affect the parties' obligations and liability under Art. 4 and Art. 5.

9. Final provisions

9.1 The Agreement, these Terms and all legal relationships arising from or connected with them (including their formation, validity, interpretation, performance and termination, claims for compensation for damage and contractual sanctions) are governed exclusively by the law of the Slovak Republic as the state of the Provider's registered office, in particular by the Commercial Code; this is a choice of law under Art. 3 of Regulation (EC) No 593/2008 (Rome I). The application of conflict-of-law rules that would lead to the application of another legal order, as well as of the UN Convention on Contracts for the International Sale of Goods, is excluded. The courts of the Slovak Republic have exclusive jurisdiction to resolve all disputes arising from or in connection with the Agreement and the Terms (for an Intermediary established in another EU Member State this is an agreement under Art. 25 of Regulation (EU) No 1215/2012); local jurisdiction is governed by the Code of Civil Contentious Procedure. Relationships not governed by the Terms are governed by the Commercial Code and, as appropriate, by the Provider's General Terms and Conditions (https://peppol.verteco.digital/vop) and the privacy policy (https://peppol.verteco.digital/gdpr). The Slovak wording of the Terms is binding; translations serve for information only.

9.2 The Provider is entitled to amend these Terms unilaterally, in particular on account of changes in legal regulations, requirements of the Financial Administration of the Slovak Republic, the rules of the Peppol network, the technical development of the service or the price list. It notifies the Intermediary of the amendment by e-mail and by publishing the new wording at https://peppol.verteco.digital/sprostredkovatel-podmienky at least 30 days before it takes effect; the Intermediary's consent is not required. If the Intermediary does not agree with the amendment, it is entitled to terminate the Agreement at any time from notification of the amendment by written notice (e-mail suffices) with immediate effect, without a notice period and without sanction, but no later than by a notice delivered by the effective date of the amendment; the procedure under clauses 7.3 and 7.4 applies likewise. Otherwise it is deemed to have accepted the amendment, and from the effective date the Agreement is governed by the amended wording of the Terms. Confirmation of acknowledgement of the amendment in the partner console is evidence of delivery of the notification, not a condition of the effectiveness of the amendment. Amendments exclusively in favour of the Intermediary may take effect on the day of publication.

9.3 If an amendment of the Terms results directly from a legal regulation, a decision of a public authority, a requirement of the Financial Administration of the Slovak Republic or binding rules

of the Peppol network, it may take effect as early as the day of notification; the Intermediary's right to terminate the Agreement under clause 9.2 is not affected thereby.

9.4 If any provision of the Terms is invalid or unenforceable, the remaining provisions remain unaffected; the parties shall replace it with a provision closest to its purpose.

Annex A. Template wording of the information for customers under clause 4.4

The delivery service for electronic invoices (Peppol network) is provided to you, in its own name and on its own responsibility, by [business name], with its registered office at [registered office], Company ID (IČO) [IČO], registered in [register, section, insert], which is entered in the list of delivery service intermediaries of the Financial Administration of the Slovak Republic under the certified delivery service provider Verteco digital services, s. r. o., Company ID (IČO) 53 412 834 (PA SK ID EFSK000031). The contractual partner for the delivery service and the entity responsible for its proper provision, including compensation for damage under the legal regulations of the Slovak Republic, is [business name].

The delivery service is technically provided by the certified provider Verteco digital services, s. r. o. (EFSK000031), which is responsible for it towards the Financial Administration of the Slovak Republic. [Business name] is neither an independently certified delivery service provider nor a member of the OpenPeppol network.

You can verify the intermediary's entry and select the intermediary on the portal of the Financial Administration of the Slovak Republic: https://vpds.financnasprava.sk (selection of a certified provider). List of intermediaries of the certified provider: https://peppol.verteco.digital/nasi-sprostredkovatelia.