

GENERAL TERMS FL2023

These General Terms shall be applied to services, offers, order confirmations and accounting services contracts of the Accounting Firm.

By giving the Accounting Firm an assignment or ordering Services, the Client accept these General Terms.

The Accounting Firm provides Services only related to the Finnish legislation. By request, the Accounting Firm may provide general advice on issues related to other jurisdictions, but it is not liable for such advisory services.

In order to provide Services, the Accounting Firm has pointed required contact persons. The Accounting Firm has the sole right to appoint contact persons for any given assignment and to change them during the assignment.

Offer

1. The offer made by the Accounting Firm is valid for a period of 30 days from the date of the offer, unless otherwise stated in the offer.

Entry Into Force of the Contract

2. The Contract enters into force when the Contracting Parties have signed the Accounting Services Contract or when the Accounting Firm has confirmed the order of the Client.

Services

3. The tasks to be performed by the Accounting Firm are marked with an x in the Service Specification (hereinafter Services) appended to the Contract. If the Accounting Firm accepts orders from the Client for other than the services marked

with an x in the Appendix, these terms and conditions shall also apply to them.

The Accounting Firm shall start the provision of the Service without delay after the Client has provided it with the necessary information and documentation and paid the advance payment possibly agreed on. The Accounting Firm shall provide the Services diligently and professionally in accordance with the working and reporting methods of the Accounting Firm.

Basic Data

4. The Client shall ensure that the Accounting Firm always has up-to-date basic data on the Client (hereinafter Basic data). Such data shall include the Client's contact, personnel, financial year and trade register information, the Client's industry, domicile, nationality, board members and other necessary information as well as instructions on the measures to be taken. The Client shall name a contact person and authorise him/her to provide the Accounting Firm with information and decisions related to the Services. Each Contracting Party shall inform the other Party if the contact person is changed.

A new Client shall be identified by verifying the identity with a reliable independent source. The client is required to provide relevant KYC- and AML-information in order to receive Services. The Client's failure to comply with KYC- and AML-requirements is basis for immediate termination of the Contract.

The Provision of Information and Instructions on Measures to Be Taken

5. The information and documentation required for providing the Service shall be

delivered to the Accounting Firm early enough to allow the Accounting Firm to perform its tasks appropriately during normal working hours. Unless otherwise agreed, the information and documentation shall be at the Accounting Firm's disposal as follows:

- All accounting data and documentation by the tenth day of the month following the end of the target month;
- payroll accounting data and documentation seven (7) days before the approval and payment date;
- data and documentation related to the Financial Statements and taxation within 30 days from the end of the financial year at the latest; and
- other data ten (10) days before the due date at the latest.

The Client shall contribute to the provision of the Services and perform its tasks appropriately in accordance with the contract terms and the instructions and recommendations of appropriate authorities and the Accounting Firm. The Client shall reply to the inquiries and verification requests of the Accounting Firm without delay.

Confidentiality

6. Each Party shall keep confidential the other Party's trade secrets and other confidential information brought to its knowledge. The information may not be used for any other purpose than for fulfilling the Contract. The Accounting Firm's offer and order confirmation as well as the Contract and its terms including possible plans and other documentation are confidential information. The confidentiality obligation shall survive the termination of the Contract. The Parties shall ensure that their employees also undertake to observe the confidentiality obligation.

The Accounting Firm has a right to process Client related data that can be identified as relating to a specific person ("Personal Data"). The Accounting Firm processes

Personal Data in accordance with applicable laws and regulations.

The Client is responsible for having the right to hand over the Personal Data necessary to perform the Services. It is also Client's responsibility that the Personal Data has been processed in accordance with the law.

Validity of the Contract

7. Unless otherwise agreed, the Contract will be valid until further notice with a two (2) months' notice period. If neither Party gives a notice to terminate a fixed term contract a minimum of two (2) months before the end of the agreed fixed term, the Contract shall remain valid until further notice with two months' notice period.

Discontinuation of the Services and Termination of the Contract with Immediate Effect

8. The Accounting Firm shall have the right to discontinue providing the Services, if

- a) the Client's payment to the Accounting Firm is delayed with more than seven (7) days;
- b) the Client does not provide the necessary information or documentation in due time or does not otherwise contribute to the provision of the Services in an appropriate manner; or
- c) the Client violates the contract terms in some other manner or violates laws or official orders, instructions or recommendations that are relevant to the provision of the Services.
- d) the client refuses to follow the accounting guidelines of the Accounting Firm in a situation that could result in criminal or civil penalties for the parties involved. This condition applies even if it concerns only a different interpretation by the Parties regarding the content or meaning of a law, regulation, recommendation or instruction, such as the allocation of income and related expenses or the valuation of assets and liabilities in accounting or financial statements.

If the Client does not correct the situation within seven (7) days from the written notice of the Accounting Firm, the Accounting Firm shall have the right to terminate the Contract with immediate effect.

9. The Client shall have the right to terminate the Contract with immediate effect if the Accounting Firm essentially violates the terms of the Contract and does not take measures to correct the situation within seven (7) days from the written notice of the Client.

10. Each Party may terminate the Contract with immediate effect, if the other Party seeks a debt arrangement

with its creditors, the other Party's assets have been filed for bankruptcy or they are being filed for corporate restructuring or debt adjustment proceedings.

Certain Services Upon the Termination of the Contract

11. If the Contract is terminated before the accounts for the financial year that has ended during the validity of the Contract are closed, the Accounting Firm will prepare the Financial Statements if the Client pays an advance payment and provides the Accounting Firm with information and documentation needed for the closing of the accounts. If the Contract is terminated in the middle of the financial year, the Accounting Firm will prepare the itemisation of the balance sheet accounts based on the information available to it. The Accounting Firm will also prepare the necessary itemisations of the payroll calculations and accounting. The Accounting Firm will charge the costs and its charges for these Services to the Client in accordance with its practice.

Rights to the Data, Right of Retention to the Data, Transfer of the Data to the Client

12. The rights to the documentation and

databases produced by the Accounting Firm shall belong to the Accounting Firm. This condition shall have no effect on the rights that the Client has to the data and documentation that it has delivered to the Accounting Firm. Without the permission of the Accounting Firm, parties other than the Accounting Firm do not have the right to commercially exploit the databases. Commercial exploitation does not include the implementation of legally mandated obligations such as auditing, or the auditing required by the data protection regulation.

Unless prescribed by the bankruptcy law or other coercive legislation, the Accounting Firm shall have the right to retain the data and documentation it has prepared for the Client based on the data and documentation that the Client has delivered to the Accounting Firm or otherwise until all the receivables of the Accounting Firm from the Client have been paid. Upon payment, the Accounting Firm shall transfer the data and documentation to the Client without delay. The Client shall collect the documentation at its own expense. If the Client does not collect the documentation by the due date defined by the Accounting Firm, the Accounting Firm will send it as a registered cash-on-delivery parcel unless otherwise agreed. The Accounting Firm shall have the right to keep copies of the documentation it has produced even after the termination of the Contract. The Accounting Firm shall retain the Basic Data for at least five years from the termination of the Contract. The Accounting Firm shall have the right to charge the Client separately for retaining the Client's data and documentation.

Charges

13. The Accounting Firm's charge determination principles are described in the Contract Appendices. In addition to the charges, the Client shall compensate the Accounting Firm for necessary direct travel and other costs. Unless otherwise agreed, additional work will be charged in accordance with the Accounting Firm's practice. Separately payable additional

work includes the processing of delayed data and alterations to the account scheme or other accounting data due to changes in law or to regulatory provisions or to adoptable recommendations in the industry concerned, or other additional work due to the notification or request of an authority, or other required work that is beyond the control of the Accounting Firm. If the notification or request of an authority is the result of an error or negligence of the Accounting Firm, the additional work to be performed based on the request shall not be chargeable.

Due to the nature of the Services all kind of consultation, operations and services cannot be evaluated in advance.

The Accounting Firm has the right to require the Client to make an advance payment if it deems it necessary based on the circumstances.

If the Parties agree that an assignment is urgent, the Price List price is multiplied by 1.5.

The charges do not contain VAT, which, like other indirect taxes and official charges, shall be itemised and added to the charges.

An hour and a price per hour shall primarily mean such a contribution to the Assignment that corresponds to that of a thorough consultant according to Accounting Firm's best understanding. The invoiced hours do not necessarily correspond to the time used for the Assignment. The Accounting Firm converts the time used for the Assignment to hours to be invoiced from the Client as objectively as possible.

The service charge shall also be paid during the notice period in accordance with the Price List of the Accounting Firm, even though the Client orders no services during the notice period. The charge may be e.g., a monthly charge corresponding to the average monthly charge of the previous six months.

Terms of Payment and Delay Penalties

14. Unless otherwise stated in the Price List of the Accounting Firm or otherwise agreed, the terms of payment shall be fourteen (14) days from the date of the invoice and the penalty interest as defined in the Interest Act. The Accounting Firm shall have the right to charge the Client for the collection costs of an overdue payment.

Complaints Concerning Invoices

15. Any complaints concerning invoices shall be submitted in writing within ten (10) days from the date of the invoice.

Changes in Payments and in the General Terms

16. The Accounting Firm has the right to change the agreed prices for the Service and update and modify these General Terms by notifying the Client in accordance with the terms set forth below.

17. The Accounting Firm shall notify the Client of any amendments to the payments or contract terms in writing, no later than thirty (30) days before the change enters into force. In this case, the Client shall have the right to terminate the Contract on the effective date of the change by giving a notice in writing within fourteen (14) days from the date of the notification of the change.

18. In case public charges or their determination principles are altered due to a change in law or regulatory provisions, the Accounting Firm shall have the right to adjust its charges accordingly. The Client shall be notified of the changes no later than fourteen (14) days before they become effective.

Liabilities of the Parties

19. The Client, having a legal obligation to keep books, is responsible for its accounting. As a taxpayer, the Client is

responsible for paying its taxes, and as an employer, the Client is responsible for employer obligations. The Client is responsible for submitting periodic tax returns and other official reports and for obtaining required permits. These liabilities shall not be transferred to the Accounting Firm. The Client shall ensure that appropriate data and documentation that describe the business transactions are collected, retained, and delivered to the Accounting Firm. The Client is responsible for the correctness, completeness and pertinence of the data and documentation that it delivers to the Accounting Firm. The Client shall decide what calculations and reports are prepared and how they are utilised.

20. The Accounting Firm shall place its Services and expertise at the Client's disposal in accordance with the Contract and these General Terms. The Accounting Firm shall notify the Client of any errors in the data or documentation provided by the Client. Unless otherwise agreed, the Accounting Firm shall, however, not be obliged to monitor or correct possible calculation or other errors in the data delivered by the Client or check the information provided by the Client.

21. The Accounting Firm is liable for its breaches of Contract within the limitations defined in these General Terms, for any errors in its Services and for damages it causes to the Client through its negligence. The Accounting Firm shall only be liable to pay damages if and insofar as the Client proves that a measure taken by the Accounting Office appropriately and on time in accordance with the Contract would have prevented or limited the damage.

Notification and Correction of an Error Made by the Accounting Firm

22. If the Client detects an error in the Service provided by the Accounting Firm, the Client shall inform the Accounting Firm of the error without delay. The Accounting Firm shall have the right and obligation to

correct the error free of charge as soon as the circumstances allow it. If the Client fails to report an error that it has detected or that it should reasonably have detected, the Client shall not be entitled to make claims based on the error.

If the Accounting Firm no longer has access to the Client's information system when the Client makes a claim, the Client must, at their own expense, grant the Accounting Firm access to the information system in order for the Accounting Firm to respond to the claim.

The Accounting Firm Is Only Liable for Its Own Activities

23. The Accounting Firm is not liable for the taxes of the Client or for damages other than those stated in Clause 21 above. The Accounting Firm is not liable for damages caused by the inadequateness, incorrectness or delay in the provision of information, instructions or data provided by the Client, or for damages attributable to the Client, or for damages caused by a person, other than an employee of the Accounting Firm, acting on behalf of the Client. The Accounting Firm is not liable for damages caused by the failure of the Client or a person, other than an employee of the Accounting Firm, acting on the Client's behalf to observe relevant laws or regulatory provisions or agreed terms and conditions. The Accounting Firm shall never be held liable for business or management decisions. The Client shall decide on and be held liable for them.

The Accounting Firm's liability in a situation where the Client or a third party has contributed to the damage is not jointly and severally liable and is limited only to the amount of the Accounting Firm's own contribution. The Accounting Firm's liability is not affected by the release or limitation of liability agreed at any time between the other parties or otherwise caused, settlement, unsuccessful collection, death, liquidation, insolvency or termination of other obligation.

Limitation of Liability of the Accounting Firm to Direct Damages and to a Maximum Amount

24. The Accounting Firm is not liable for indirect damages, such as the loss of income, profits, turnover or markets, interruptions in production or service, or for other damages comparable thereto. Indirect damages also include the additional work required by the Client as a result of an error made by the Accounting Firm.

The Accounting Firm is only liable for direct damages due to its negligence. The total liability of the Accounting Firm to the Client for direct economic damages shall be limited to the amount of compensation that the Accounting Firm's insurance company covers on the basis of liability insurance in the case concerned up to a maximum of one hundred thousand (100 000) euros.

As to the separate CFO (interim manager) service, the Accounting Firm's liability shall be limited to a maximum of one twelfth (1/12) of the total invoicing of the previous 12 months for the Service concerned.

The damages shall be regarded as one damage event even if they should be the result of the recurrence of one and the same defect and even if their impacts should extend over several financial years. The entire damage shall be deemed as occurred during the financial year during which its essential impacts have become apparent, even if some of the impacts should become apparent during another financial year.

A breach of a contract, defect or negligence in the provision of the Services shall not cause any other penalties to the Accounting Firm than what has been stated above.

The Accounting Firm is not liable for damages related to information systems or interruptions caused by them to the work performed by the Accounting Firm,

regardless of the cause.

Deadline for Presenting Claims

25. The Client shall notify the Accounting Firm of any claims without delay in writing. If an error or deficiency is detected or detectable immediately, the notice shall be submitted immediately, within fourteen (14) days at the latest. If an itemised claim is not presented to the Accounting Firm within six (6) months from the detection of the damage, no compensation shall be payable. No compensation shall be payable either, if the claim is submitted after more than three (3) years have lapsed since the Service concerned was provided. Nonetheless, if the damage is caused by an error in a Service related directly to the Client's accounting for which the Accounting Firm is liable in the connection of in a back duty investigation, the claim period shall be six (6) years instead of the above mentioned three years from the provision of the Service concerned.

Third Party Claims

26. Should a third party submit a claim for damages based on the Services or the Accounting Services Contract to either Party, the other Party must be notified of this without delay. Should the Accounting Firm be required to pay damages to a third party, the Client shall compensate the Accounting Firm for the loss that the Accounting Firm has incurred, unless the damage has been due to an error of the Accounting Firm or its failure to comply with the Contract terms. The Accounting Firm's liability limitations also apply to third-party claims in the relationship between the Accounting Firm and the Client.

Subcontractors and Personnel

27. Unless otherwise agreed and not required by mandatory legislation, Parties may use subcontractors. Each Party is responsible for the performance of its subcontractors as for its own work. However, the Accounting Firm is not

responsible for the work of subcontractors employed by permission of the Client (e.g., Nexia International). The Client's obligations towards the Accounting Firm and the terms concerning the limitation of the Accounting Firm's liability shall also be in force for the benefit of the subcontractors, personnel, shareholders, and management of the Accounting Firm.

Liability Insurance of the Accounting Firm

28. The Accounting Firm shall maintain an appropriate liability insurance cover at its own expense. In the event of damage, the Client shall, for its part, provide the insurance company with necessary reports and reserve it the possibility to assess the extent and nature of the damage.

Force Majeure and Relief of Liability

29. If the fulfilment of either Party's contractual obligations is prevented, impeded or delayed owing to circumstances beyond the Party's control (force majeure), such as a strike, lockout or other labour conflict, fire, other accident or crisis situation, thunderstorm or other act of nature, disturbance in the communications or power supply, the Party concerned shall be released from liability to fulfil its contractual obligations and from the sanctions as long as the circumstances require. Error or delay by an authority or bank, hardware or software failures, connection or line faults, interruptions or disturbances in data communications or links, or actions of invoice operators shall also be deemed as grounds for release from liability.

30. The other Party shall be notified of the force majeure event and its duration as soon as possible.

Notifications

31. The termination or cancellation of the Contract as well as other notes and notifications under the Contract shall be communicated in a verifiable manner.

Unless otherwise agreed, the notifications will be deemed as having been made and reached the Party on the business day that follows the date when

- they have been left with the post office for delivery to an address stated in the Contract or to an address provided later in writing by the Party concerned or
- they have been sent to an email address stated in the Contract or provided later in writing by the Party concerned.

Electronic Communications

32. Each Party is responsible for its data security and for ensuring that its antivirus and other protection software is up to date. The Parties know and accept that despite protective measures, electronic communications may be disturbed. Unless otherwise agreed, the Parties may send each other emails and attachment files without encrypting them. Neither Party shall be held responsible for an email or attachment file sent through the electronic communication system being received unchanged or without delay.

Use of Shared Information Systems for Service Production

33. The right to use the application software used in service production may be based on a) the Client's own or acquired software, to which the Client grants access to the Accounting Firm or b) a limited remote access right granted by the Accounting Firm to the Client to use the software acquired by the Accounting Firm or its own software. The terms for situation a) are described in section 34. The terms for situation b) are described in section 35.

34. If the Accounting Firm produces some or all the agreed-upon accounting, calculation, or other Services using the Client-provided application software, for example, over a network, the following shall apply unless otherwise agreed:

Accounting Firm's Right to Use

The Client shall grant/obtain, at their own expense, a free right to use the application software for the Accounting Firm, including its subcontractors, as required for smooth service production. The Accounting Firm must comply with the instructions and terms of use provided by the Client and/or a third party, such as the software manufacturer, and use the right to use for the agreed purpose only. The Accounting Firm does not have the right to transfer the right to use without the Client's written consent.

The Client shall provide the Accounting Firm with the necessary user IDs. The Accounting Firm must store the received IDs carefully and ensure that only the authorized user(s) designated by the Accounting Firm can use the provided IDs. The Accounting Firm must use appropriate antivirus, firewall, and other necessary security solutions.

Client's Responsibility

The application software is located on a workstation or server designated by the Client or the software provider that grants the right to use. The Client is responsible for maintaining the application software and ensuring that it can be accessed by standard technical methods. The Client is responsible for the costs of constructing and transferring data connections, excluding the costs of the Accounting Firm's own internet connection.

The Client is responsible for their own use of the software and the content, correctness, and appropriateness of the material created using the software. The material thus produced by the Client shall be considered accounting material provided by the Client to the Accounting Firm for the purpose of service production.

Intellectual Property Infringement

The Client is responsible for ensuring that the use of the Accounting Firm's software does not infringe on the valid intellectual property rights of a third party. The Client is not responsible for infringement that

results from the Accounting Firm not following appropriate instructions provided by the Client.

Procedure in case of intellectual property infringement

If a third-party claims that the Accounting Firm is infringing on their intellectual property rights through the use of the software, the Accounting Firm must immediately notify the Client in writing of the claim. If the Accounting Firm authorizes the Client to respond to the third party's claims on its behalf and provides the necessary information and assistance for handling the matter, the Client must take care of it in their best judgment, at their own expense, and be responsible for any compensation that may be payable by the Accounting Firm.

If the claim is legally accepted or the Client believes the claim is justified, the Client has the right to, at their discretion:

- obtain, at their own expense, the right to continue using the software or part of it;
- modify the right to use so that the third party's rights are not infringed or
- replace the software with another functionally equivalent product.

Disruptions and Changes in the Availability of Application Software

The production of the Accounting Firm's Services requires the possibility of using appropriate software. The Client is responsible for any disturbances, interruptions, or data loss that occur during the use of the software and any extra work costs incurred by the Accounting Firm, unless these result from the Accounting Firm's operations or interruptions in the Accounting Firm's own inter-net connection. The Client shall endeavour to resolve the problem as soon as the nature of the disruption or situation reasonably requires and as far as resolution is possible.

The Accounting Firm is not responsible for any damages caused to the Client by a possible suspension, termination, or delay

of the right to use the software, nor for any delays.

If the suspension, significant change, termination, or business model change affects the service production, such as accounting or payroll services, workload, and costs, the Accounting Firm has the right to adjust the fees charged to the Client accordingly.

Validity and Termination of the Right to Use

The remote access right is valid for no more than the duration of the Client's right to use the application software. The remote access right will expire at the latest when the Contract for the Services terminates.

35. If it has been agreed that the Client produces part of the accounting, calculation, or other Service-related materials remotely, using the Accounting Firm's acquired right to use or its own application software via a data network, the following terms apply to this remote use, unless otherwise agreed:

Client's Right to Use

The Accounting Firm grants/acquires a limited remote access right to the application software used by the Accounting Firm for the Client's use, for a separate fee. The Client must follow the instructions and terms of use provided by the Accounting Firm and/or a third party, such as the software manufacturer, and use the remote access right for the agreed purpose only. The Client does not have the right to transfer the remote access right without the written consent of the Accounting Firm unless required by mandatory legislation. Typical situations of transfer resulting from mandatory legislation include transfers for auditing or legally required government inspections. The Client is responsible for the costs arising from the remote access rights transferred based on mandatory legislation.

The service provider provides the Client

with user-specific user IDs. The Client must store the received IDs carefully, and unless otherwise agreed, the IDs may only be used by a named user (or users) who is part of the Client's staff. The Client is always responsible for actions performed using the IDs provided to them.

The application software is located on a server of the Accounting Firm, its subcontractor, or the software supplier that granted the right to use to the Accounting Firm. The Client is responsible for the costs of acquiring and transferring their own data connection, as well as the compatibility, functionality, and maintenance of the software and terminal and computer equipment they use in relation to the application software. The Client must use appropriate antivirus, firewall, and other necessary security solutions. Unless otherwise agreed, the Accounting Firm is not responsible for the functionality of the software in the Client's operating environment, or the changes required in the Client's operating environment due to corrections, updates or maintenance of the software.

The Client is responsible for their own use of the software and the content, correctness, and appropriateness of the material created using the software. The Client's material produced in this way is considered accounting material provided by the Client to the Accounting Firm.

Intellectual Property Infringement

The Accounting Firm is responsible for ensuring that remote access use does not infringe on the valid intellectual property rights of a third party in Finland at the time the agreement is concluded. The Accounting Firm is not responsible for infringement resulting from the Client not following the instructions provided for remote use or using the software application for purposes other than those agreed upon.

Procedure in case of intellectual property infringement

If a third party considers that the Client infringes on their intellectual property

rights through remote access use, the Client must immediately notify the Accounting Firm in writing of the claim. If the Client authorizes the Accounting Firm to respond to the third party's claims on its behalf and provides the necessary information and assistance for handling the matter, the Accounting Firm will take care of it in its best judgment, at its own expense, and be responsible for any compensation that may become payable by the Client. Payment of compensation requires that the responsibility for the infringement belongs to the Accounting Firm under these terms of the contract.

If the claim is legally accepted or the Accounting Firm considers the claim justified, the Accounting Firm has the right, at its discretion, to

- acquire at its own expense the right to continue using or part of it;
- to change the remote access right in such a way that the rights of the third party are not infringed;
- replace the remote access right with another functionally equivalent software remote access right or
- terminate the remote access right without a notice period.

Infringement is not considered a mistake or delay by the Accounting Firm. The Accounting Firm's liability for infringement is limited to the measures specified in this section.

Disruptions and Changes in the Availability of Application Software

The Accounting Firm does not guarantee error-free or continuous operation of the application software unless separately agreed otherwise. The Accounting Firm is not responsible for damages resulting from disruptions, interruptions, or data loss. The Client must notify the Accounting Firm of any disruptions with specific details, and the Accounting Firm will strive to resolve the problem as soon as the nature of the disruption reasonably requires and as far as resolution is possible. The correction can be made, for example, by providing

instructions on how to bypass the problem. If the disruption is due to reasons other than those attributable to the Accounting Firm, the Accounting Firm is entitled to compensation for the investigation work.

Validity and Termination of the Remote Access Right

The remote access right is valid for no more than the duration of the Accounting Firm's right to use the application software. The remote access right will expire at the latest when the Contract for the Services terminates.

Changes

If the discontinuation of remote access or a change in the operating model affects service production, such as in accounting or payroll services workload, the Accounting Firm has the right to adjust the fees charged to the Client accordingly.

Recruitment Restriction

36. Neither Party may, without the consent of the other Party, employ a person who has performed tasks that are essential to the provision of the Services or agree on any other arrangements to obtain the work input of such a person until six (6) months have elapsed since the termination of the Accounting Services Contract.

Unless otherwise agreed, the Party that violates the recruitment restriction shall pay the other Party compensation amounting to six (6) months' gross salary of the employee in question.

The recruitment restriction shall not apply if the employment relationship has ended for a reason attributable to the employer.

Sanctions

37. In this context, sanctions refer to sanction laws and regulations adopted by the United Nations, European Union, Finland, and the United States that prohibit transactions with individuals or organizations defined in the regulations.

The Client warrants that the Client, its direct or indirect shareholders or partners,

or its top management are not subject to Sanctions. The Client undertakes to promptly notify the Accounting Firm if, during the term of the agreement, there is a change in circumstances that renders the warranty provided herein no longer valid.

Regardless of any agreed limitations of liability, the Client shall be liable for any damage, penalties, and expenses incurred by the Accounting Firm or a company belonging to the same group as the Accounting Firm as a result of the Client's warranty provided herein no longer being valid or the Client's breach of its obligation to notify.

The Accounting Firm is entitled to terminate the agreement or limit the performance of its obligations under the agreement if it has a justified reason to do so due to Sanctions. The Accounting Firm is not liable for any damage caused by such termination or limitation.

Use of the Information Generated in Connection with the Services

38. The Accounting Firm has the right to use the information generated during the production of the Service for marketing additional services.

Contract Transfer

39. Contract transfer shall be subject to the written consent of the other Party. However, when transferring its business, which includes the Services, the Accounting Firm has the right to transfer the agreement with its rights and obligations to the transferee of the business, unless otherwise required by mandatory legislation.

Amendment of the Contract

40. Any amendments to the Contract other than the changes stated in Clauses 16-18 and 34-35 shall be agreed upon by the Contracting Parties in writing.

Previous Contracts

41. A Contract that includes these General Terms supersedes all the previous service contracts made between the Parties and any oral and written notifications.

Dispute Resolution

42. The Parties shall pursue to solve their disputes through negotiations. Any disputes arising from this Contract shall be submitted for settlement by mediation in accordance with the mediation rules of the Finnish Bar Association or, when enabled by law, by court mediation. The settlement may be submitted to an arbitrator for confirmation. Otherwise, the disputes shall be settled by the district court of the domicile of the defendant.

If a dispute concerning the Contract cannot be solved through negotiations between the Parties, a consumer may submit the matter to the Consumer Disputes Board (www.kuluttajariita.fi;) for a decision. Before submitting the matter to the Consumer Disputes Board, the

consumer shall contact the consumer guidance service provided by the local register offices (www.kuluttajaneuvonta.fi)

Other Terms

43. These General Terms and other documents referred to in the Contract shall be applied to this Contract in accordance with the laws of Finland. The information in the brochures, Price Lists and other documentation of the Accounting Firm shall only be considered as part of the Contract, if an offer, order confirmation or Contract includes a separate statement to the effect.

Order of Priority

44. If the contract documents are in conflict with each other, they shall be applied in following order of priority:

1. Accounting Services Contract
2. Service Specification and other

Appendices to this Contract in numerical
order

3. These General Terms.