

CLIENT NOTICE AND DECLARATION
PURSUANT TO THE SLOVAK FINANCIAL TRANSACTION TAX ACT

(special account)

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|-------------------------------------------------|--|
| Business Name: | |
| Registered office address: | |
| Registration number (IČO): | |
| (hereinafter referred to as the Client) | |

Definitions of terms.

Bank means Citibank Europe plc with its registered office at 1 North Wall Quay, Dublin 1, Ireland, registered with the Companies Registration Office under number 132781, conducting its business activities in the Slovak Republic through Citibank Europe plc, branch of a foreign bank, with its registered office at Dvořákovo nábrežie 8, 811 02 Bratislava, Slovak Republic, Company ID No.: 36 861 260, registered in the Commercial Register of the Municipal Court Bratislava III, Section Po, Insert No 1662/B.

Tax means the tax on financial transactions according to the Act.

Special Account means the Client's payment account within the meaning of Section 12 (7) of the Act, from which the Client will carry out transactions that are not subject to the Tax.

Excluded Transaction means a financial transaction of the Client that is not to be subject to Tax under the Act.

Act means Act No. 279/2024 Coll. on Financial Transaction Tax and on Amendments to Certain Acts, as amended.

Income Tax Act means Act No. 595/2003 Coll. on Income Tax, as amended.

1. Notification of a Special Account within the meaning of the Act

1.1 The Client hereby notifies the Bank (as a tax remitter; in Slovak “platiteľ dane”) that the Special Account is the following account

and until further notification to the Bank, it will execute Excluded Transactions on the Special Account only in accordance with the following provisions of the Act (unless subsequently agreed otherwise with the Bank):¹

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|-------------------------------------------------|-------------------------------------------------|-------------------------------------------------|-------------------------------------------------|
| <input type="checkbox"/> Section 4 (2) lit. c) | <input type="checkbox"/> Section 4 (2) lit. e) | <input type="checkbox"/> Section 4 (2) lit. f) | <input type="checkbox"/> Section 4 (2) lit. j) |
| <input type="checkbox"/> Section 4 (2) lit. l) | <input type="checkbox"/> Section 4 (2) lit. m) | <input type="checkbox"/> Section 4 (2) lit. o) | <input type="checkbox"/> Section 4 (2) lit. q) |
| <input type="checkbox"/> Section 4 (2) lit. r) | <input type="checkbox"/> Section 4 (2) lit. v) | <input type="checkbox"/> Section 4 (2) lit. w) | <input type="checkbox"/> Section 4 (2) lit. x) |
| <input type="checkbox"/> Section 4 (2) lit. y) | <input type="checkbox"/> Section 4 (2) lit. z) | <input type="checkbox"/> Section 4 (2) lit. ab) | <input type="checkbox"/> Section 4 (2) lit. ad) |
| <input type="checkbox"/> Section 4 (2) lit. ae) | <input type="checkbox"/> Section 4 (2) lit. af) | <input type="checkbox"/> Section 4 (2) lit. ag) | <input type="checkbox"/> Section 4 (2) lit. ah) |

1.2 The Client hereby declares to the Bank, undertakes and assures it that:

¹ The Client shall indicate the exceptions to the application of the Tax on the Special Account that will apply to his financial transactions; the Client shall notify the Bank in advance of any change

- (i) It will always notify the Bank in writing in advance of any change in the Special Account (including the specification of the Excluded Transactions) in the manner specified by the Bank,
- (ii) unless otherwise agreed with the Bank, the Special Account will only carry out such financial transactions that are not subject to the Tax.

2. General provisions

2.1 The Client acknowledges that the Bank (as the tax remitter) does not collect Tax in the case of a Client, performing financial transactions on a Special Account from the day following the day of delivery of this notification to the Bank.

2.2 The Client hereby undertakes to a) provide the Bank upon request with all required cooperation in connection with any explanations and complaints regarding the correctness of the collected Tax in relation to the relevant financial transaction and to provide the Bank with all necessary documents and information related to the Tax without delay, and b) to submit and hand over to the Bank within the deadline, in the manner and in the form specified by the Bank and/or the relevant tax administrator, however, at least 2 Business Days in advance, unless otherwise agreed with the Bank, all documents and information (i) that the Bank may require to verify the accuracy of the documents and information provided by the Client, (ii) that the Bank may require in order to prove that a financial transaction is an Excluded Transaction under the Act (including a specification of which specific provision of the Act applies to the payment transaction and the reason why such provision shall apply), (iii) relating to changes in the legal status of the Client, its registration data, the subject of the Client's business, and other data that may affect the determination of whether the Client is a taxpayer (in Slovak “daňovník”) under the Act or whether a financial transaction is an Excluded Transaction, and (iv) necessary for the Bank to properly and timely keep records for the correct determination of the Tax.

2.3 The Client acknowledges that if the obligations referred to in point 2.2 above are not fulfilled by it or are breached by it, or if in this regard it violates other provisions of the agreement on the maintenance of the Client's bank account held with the Bank, the Bank and its automated systems may consider such a financial transaction to be subject to Tax.

2.4 By executing a Financial Transaction, the Client acknowledges and agrees that in the event of:

- (i) fails to provide the Bank with proper and timely correct and complete information and documents in connection with the Excluded Transaction or Special Account pursuant to this document, or
- (ii) if these prove to be incomplete or incorrect and, if with that respect the Bank fails to pay the Tax properly, correctly or in full, or
- (iii) if the Tax has been paid but it is confirmed that it was an Excluded Transaction, or
- (iv) in carrying out a financial transaction for the Client, pursuant to or in connection with the Act, the Bank shall pay or shall be required to pay a third party fee or expense or (including its own) Tax under the Act;

the Client is obliged to reimburse the Bank for all costs, fees and expenses related thereto, including

- a) costs of assessing the situation (especially complaints, investigations, assessments),
- b) the costs of expert advisors;
- c) costs associated with proceedings against or with relevant (also foreign) state authorities and authorities (in particular, but not limited to tax administrators; including the costs of corrective tax returns or notifications), always including the amount of incorrectly or incompletely calculated, collected or (not) paid Tax, if the Bank is called upon or obliged to pay full or missing part of it, or the amount of the refunded Tax,
- d) the amounts of interest and interest on late payments, including those charged to the Bank by the relevant tax administrator or a third party
- e) the amount of fees or costs charged to the Bank by a third party in connection with the execution of a financial transaction for the Client, always including the amount of the Tax paid by the Bank in this respect in accordance with the Act.

2.5 At the same time, the Client undertakes to ensure that on the date of execution of the financial transaction subject to the Tax, there are sufficient funds in the relevant account of the Client with the Bank to execute such financial transaction, including the amount of the relevant Tax and including the amount of the relevant Tax and the Bank's costs and fees related to the Tax (if applicable), otherwise the Bank is not obliged to execute the financial transaction.

2.6 This document, the rights and obligations arising therefrom (including non-contractual obligations) are governed by the law of the Slovak Republic and the relevant General Terms and Conditions of the Bank or the Master Account and Service Terms (MAST) as well as the Schedule of Charges; the courts of the Slovak Republic are competent to decide any disputes.

For and on behalf of the Client:

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|----------------------|----------------------|
| In _____, on _____ | In _____, on _____ |
| Signature: _____ | Signature: _____ |
| Name, surname: _____ | Name, surname: _____ |
| Function: _____ | Function: _____ |

Accepted on behalf of and on behalf of Citibank Europe plc, acting in Slovakia through Citibank Europe plc, pobočka zahraničnej banky:

| | |
|-------------------------------|-------|
| Adopted by the Bank on: _____ | _____ |
| Signature: _____ | _____ |
| Name, surname: _____ | _____ |
| Function: _____ | _____ |