

Prilog Opšti uslovi poslovanja

Ovi Opšti uslovi poslovanja odnose se na pružanje usluga klijentu od strane KPMG-a u skladu sa ugovorom koji sadrži ove Opšte uslove poslovanja i dokaz o angažovanju (Ugovor ili Pismo o angažovanju, u daljem tekstu “**Ugovor**”).

Klijent i KPMG se pridržavaju ustanovljenih etičkih pravila ponašanja unutar svojih organizacija. KPMG ima sveobuhvatni program usaglašen sa etičkim kodeksom i regulativom „KPMG Global Code of Conduct“ (www.kpmg.rs), uključujući i pravila ponašanja koja važe na nivou mreže KPMG firmi članica.

Klijent prihvata i saglasan je sa važećim pravilima ponašanja KPMG i potvrđuje da nisu u suprotnosti sa njegovim pravilima ponašanja.

Shodno usaglašenom stavu, Klijent prihvata da postupa u skladu sa pravilima ponašanja KPMG-a u onoj meri u kojoj KPMG postupa u skladu sa svojim pravilima ponašanja koja važe na dan zaključenja ovog ugovora.

Definicije

U daljem tekstu su precizirana značenja reči i izraza koji se često koriste u ovim Opštim uslovima poslovanja:

Usluge – Usluge koje treba da pruži KPMG u skladu sa Ugovorom.

KPMG – „Revizor“ ili ugovorna strana „KPMG“ kako je označeno u zaglavlju (memorandumu).

Angažovani tim – KPMG Lica (ne uključujući organe društva) koja učestvuju u pružanju Usluga.

Klijent – Adresant (ili adresanti) Ugovora i sve pridružene kompanije.

Ugovor o uslugama – Ovi Opšti uslovi poslovanja i Ugovor, zajedno sa svom dokumentacijom ili drugim odredbama primenljivim na Usluge („**Dodatni uslovi**“) koji se direktno navode u Ugovoru.

KPMG Lica – Ugovorna strana KPMG, svaki i svi njegovi partneri, direktori, zaposleni i zastupnici, u zavisnosti od slučaja, zajedno sa svakim drugim telom ili entitetom pod kontrolom ili u vlasništvu KPMG-a ili pridruženim KPMG-u i svaki i svi njegovi partneri, direktori, zaposleni i zastupnici a „**KPMG Lice**“ će označavati svakog od njih.

Drugo/a KPMG lice/a znače, kolektivno ili pojedinačno, KPMG lica koja nisu članovi Angažovanog tima.

Ostali korisnici – Sve pridružene kompanije, osoblje ili predstavnici ako je takvo lice ili organizacija primalac ili korisnik Usluga ili bilo kog predmetnog proizvoda i svako i sva lica ili organizacije za koje se KPMG i Klijent dogovore da budu tretirani na taj način.

Ove definicije će se primenjivati kad god ove reči i izrazi budu upotrebljeni u Ugovoru o uslugama.

Usluge i odgovornosti KPMG-a

1. Ugovor će definisati Usluge koje treba da pruži KPMG i pitanja s tim u vezi. Opšti uslovi poslovanja biće podložni izmenama ukoliko se to zahteva Ugovorom.
2. Usluge će se pružati sa pažnjom dobrog privrednika uz razumnu veštinu i brigu i pridržavanje svih domaćih i međunarodnih propisa o reviziji.

Appendix General Terms of Business

These General Terms of Business apply to the delivery of services by KPMG to a client pursuant to contract enclosing these General Terms of Business and recording the engagement (Contract or Engagement Letter, hereinafter “**Contract**”).

Clients and KPMG maintain established rules of ethical behavior in their organizations. KPMG has a comprehensive ethics and regulatory compliance program „KPMG Global Code of Conduct“ (www.kpmg.rs), including rules of conduct that apply throughout the KPMG member firms network.

The client accepts and agrees with KPMG’s rules of conduct and confirms that they are not in violation with its rules of conduct.

As a result of this compliance, the Client shall hold that it acts in compliance with KPMG’s rules of conduct to the extent that KPMG acts in compliance with its rules of conduct, which are effective on the date of signing of the contract.

Definitions

The meanings of the following words and phrases, which are widely used in these General Terms of Business, shall be as set out below:

Services - services to be delivered by KPMG according to Contract.

KPMG - “Auditor” or the contracting party “KPMG” as identified by the letterhead.

Engagement Team - KPMG Persons (excluding corporate bodies) involved in delivering the Services.

The Client - the addressee (or addressees) of the Contract and all affiliated companies.

Services Contract - these General Terms of Business and the Contract, together with any documents or other terms applicable to the Services (“**Additional Terms**”) which are specifically stated in Contract.

KPMG Persons - the KPMG contracting party, each and all of its partners, directors, employees and agents, as the case may be, together with any other body or entity controlled by or owned by KPMG or associated with KPMG and each and all of its partners, directors, employees and agents and “**KPMG Person**” shall mean any one of them.

Other KPMG Person(s) means, collectively or individually, KPMG Persons who are not members of the Engagement Team.

Other Beneficiaries - all affiliated companies, personnel or representatives if such a person or organization is a recipient or beneficiary of the Services or any other product thereof and any and each person or organization which KPMG and the Client agree may be so treated.

These definitions shall apply wherever these words and phrases are used in the Services Contract.

Services and responsibilities of KPMG

1. Contract shall set out the Services to be delivered by KPMG and associated matters. These General Terms of Business shall be subject to variation if required in the Contract.
2. The Services shall be delivered with reasonable skill and care and in accordance with all local and international regulations on auditing.

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3. Kada se u Ugovoru imenuju pojedinci angažovani za pružanje Usluga, KPMG će uložiti razumne napore da obezbedi da ti pojedinci budu angažovani na taj način. KPMG može zameniti identifikovana lica drugim licima koja poseduju jednake ili slične veštine, ali KPMG mora prethodno da o tome obavesti Klijenta.
4. KPMG će možda dobijati osetljive informacije u pogledu delatnosti ili poslova Klijenta tokom pružanja Usluga („**Poverljive informacije**“). KPMG će čuvati poverljivost Poverljivih informacija i neće ih obelodaniti izvan Angažovanog tima, osim ako za to nema dozvolu Klijenta ili na osnovu ovog člana. U pogledu Poverljivih informacija, KPMG će se pridržavati ograničenja u pogledu poverljivosti koja nameću pozitivni propisi Srbije. KPMG će imati obavezu da se pridržava svih zahteva zakona Srbije, bilo kog regulatornog tela ili bilo kog drugog organa vlasti u Republici Srbiji čije zahteve KPMG mora da poštuje u smislu otkrivanja Poverljivih informacija.

Ova klauzula se neće primenjivati kada Poverljive informacije na propisan način uđu u javni domen ili kada KPMG želi da ih otkrije svojim osiguravačima od gubitka ili savetnicima. Ova klauzula se takođe neće primenjivati ni na otkrivanje informacija u sledećim slučajevima:

- Razmena Poverljivih informacija između i KPMG Lica za svrhe obavljanja angažovanja u kontekst angažovanja koja uključuju više firmi, gde predmetne usluge zahtevaju učešće različitih KPMG firmi članova;
- Razmena Poverljivih informacija između KPMG Lica za svrhe obavljanja procedura vezano za prihvatanje klijenta i angažovanja;
- Obrada Poverljivih informacija u okviru elektronskih sistema komunikacije KPMG-a, alata za upravljanje znanjem, i opreme i aplikacija informacionih tehnologija;
- Korišćenje, razvoj i razmena između KPMG firmi članova znanja, iskustva i veština od opšte primene stečenih kroz pružanje usluga u toku angažovanja, za potrebe pružanja usluga klijentima;
- Obelodanjivanje Poverljivih informacija po potrebi radi sprovođenja uobičajenog procesa kontrole, kao što je kontrola od strane drugog partnera ili program kontrole kvaliteta koji se vrši u ime KPMG International i/ili KPMG regionalnog upravnog tela firme člana KPMG-a, ili u skladu sa zahtevima drugih zakona, profesionalnih prava ili obaveza.

Za potrebe marketinga ili reklamiranja ili prodaje usluga, KPMG će možda poželeti da otkrije da je KPMG izvršio posao (uključujući Usluge) za Klijenta, u kom slučaju KPMG može identifikovati Klijenta po imenu, a KPMG može navesti samo uopštenu prirodu

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- 3 Where individuals to be involved in delivering the Services are named in the Contract, KPMG shall use reasonable endeavors to ensure that they are so involved. KPMG may substitute those identified for others of equal or similar skills but KPMG shall notice the Client before doing so.

- 4 KPMG may acquire sensitive information concerning the Client's business or affairs in the course of delivering the Services ("**Confidential Information**"). KPMG shall preserve the confidentiality of Confidential Information and shall not disclose it beyond the Engagement Team unless permitted by the Client or by this clause. In relation to Confidential Information KPMG shall comply with the confidentiality restrictions imposed by regulations of the Republic of Serbia. KPMG shall comply with any requirement of Serbian law, any regulatory body or any other authority in the Republic of Serbia with whose requirements KPMG are bound to comply regarding disclosure of Confidential Information.

This clause shall not apply where Confidential Information properly enters the public domain or where KPMG wish to disclose it to their professional indemnity insurers or advisers. This clause shall also not apply in relation of disclosure of information in following cases:

- Sharing of Confidential information between and among KPMG Persons for purposes of performing the engagement in the context of a multi-firm engagement, where the assigned services require involvement of multiple KPMG member firms;
- Sharing of Confidential information between and among KPMG Persons for purposes of performing client and engagement acceptance procedures;
- Processing of Confidential Information within KPMG's electronic communication systems, knowledge management tools, and information technology facilities and applications;
- Using, developing and sharing among KPMG member firms knowledge, experience and skills of general application gained through performing engagement services, for the purposes of delivering services to clients;
- Disclosure of Confidential information as necessary to perform normal review processes, such as second partner review or a quality review program performed on behalf of KPMG International and/or the KPMG member firms' regional KPMG governing body or as required by other laws, professional rights or duties.

For the purposes of marketing or publicizing or selling our services KPMG may wish to disclose that KPMG have performed work (including the Services) for the Client, in which event KPMG may identify the Client by name and KPMG may indicate only the general

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ili kategoriju takvog posla (ili Usluga) i sve pojedinosti koje su na propisan način postale dostupne javnosti.

5. KPMG može ispostaviti pismeno obaveštenje ili potvrditi usmeno obaveštenje, savet pismenim putem ili isporučiti konačni pismeni izveštaj ili izvršiti usmenu prezentaciju o završetku Usluga. Pre završetka Usluga, KPMG može davati usmena, okvirna ili privremena obaveštenja, savete ili tvrdnje ili izveštaje u nacrtu, ali u tom slučaju će prednost imati pismena obaveštenja, saveti, tvrdnje ili finalni pismeni izveštaji KPMG-a. Klijent se neće oslanjati na bilo šta u nacrtu ili u privremen formi. Kad Klijent želi da se osloni na usmeno obaveštenje, savet ili tvrdnju načinjenu po završetku Usluga, Klijent će o tome obavestiti KPMG a KPMG će ispostaviti dokumentovanu potvrdu predmetnog obaveštenja.
6. KPMG neće ni u kom slučaju biti u obavezi da ažurira bilo kakvo obaveštenje, izveštaj ili proizvod Usluga, usmeni ili pismeni, zbog događaja koji su nastupili nakon izdavanja takvog obaveštenja, izveštaja ili proizvoda u finalnom obliku.
7. KPMG će isporučivati sve proizvode Usluga u bilo kom obliku ili bilo kojim putem pod uslovom da su isti isključivo namenjeni korišćenju od strane Klijenta i za njegovu informaciju, i osim ukoliko zakon ili neki nadležan regulatorni organ ne zahtevaju drugačije, isti se neće umnožavati, navoditi ili otkrivati, u celosti (osim za interne potrebe Klijenta) ili delimično, bez prethodne pismene saglasnosti KPMG-a. Usluge će se isporučivati pod uslovom da Klijent ne navodi ime KPMG-a niti reprodukuje logo KPMG-a u bilo kom obliku ili bilo kojim putem bez prethodne pismene saglasnosti KPMG-a. Klijent može otkriti u potpunosti bilo koji proizvod Usluga svojim pravnim i drugim stručnim savetnicima za potrebe traženja saveta u vezi sa Uslugama, pod uslovom da ih Klijent pri tom obavesti da:
 - otkrivanje istih (osim za interne potrebe Klijenta) nije dozvoljeno bez prethodne pismene saglasnosti KPMG-a, i
 - KPMG ne prihvata nikakvu odgovornost ili materijalnu odgovornost pred njima u vezi sa Uslugama.
8. Svaki savet, mišljenje, izjava očekivanja, prognoza ili preporuka koju KPMG pruži u sklopu Usluga neće predstavljati bilo kakav vid garancije da je KPMG utvrdio ili predvideo buduće događaje ili okolnosti.

Vlasništvo

9. KPMG će zadržati vlasništvo nad pravom umnožavanja i nad svim drugim pravima intelektualne svojine nad proizvodom Usluga, bilo usmenim ili materijalnim, i vlasništvo nad radnim dokumentima KPMG-a. Klijent će steći vlasništvo nad bilo kojim proizvodom Usluga u njegovoj materijalnoj formi nakon što isplati KPMG-u Naknadu za svaki takav proizvod. Za potrebe isporuke usluga Klijentu ili drugim klijentima, KPMG i ostala KPMG Lica imaće

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nature or category of such work (or services) and any details which have properly entered the public domain.

5. KPMG may supply written advice or confirm oral advice in writing or deliver a final written report or make an oral presentation on completion of the Services. Prior to completion of the Services KPMG may supply oral, draft or interim advice or draft reports, statements or presentations but in such circumstances KPMG's written advice or final written report shall prevail. No reliance shall be placed by the Client on anything in draft or interim form. Where the Client wishes to rely on oral advice or on an oral presentation made on completion of the Services, the Client shall inform KPMG and KPMG shall supply documentary confirmation of the advice concerned.
6. KPMG shall not be under any obligation at any circumstances to update any advice, report or any product of the Services, oral or written, for events occurring after the advice, report or product concerned has been issued in final form.
7. Any product of the Services in any form or medium shall be supplied by KPMG on the basis that it is for the Client's benefit and information only and that, save as may be required by law or by a competent regulatory authority, it shall not be copied, referred to or disclosed, in whole (save for the Client's own internal purposes) or in part, without the prior written consent of KPMG. The Services shall be delivered on the basis that the Client shall not quote KPMG's name or reproduce KPMG's logo in any form or medium without the prior written consent of KPMG. The Client may disclose in whole any product of the Services to their legal and other professional advisers for the purposes of seeking advice in relation to the Services, provided that when doing so the Client informs them that:
 - disclosure (save for their own internal purposes) is not permitted without KPMG's prior written consent, and
 - KPMG accept no responsibility or liability to them in connection with the Services.
8. Any advice, opinion, statement of expectation, forecast or recommendation supplied by KPMG as part of the Services shall not present any form of guarantee that KPMG have determined or predicted future events or circumstances.

Ownership

9. KPMG shall retain ownership of the copyright and all other intellectual property rights in the product of the Services, whether oral or tangible, and ownership of KPMG working papers. The Client shall acquire ownership of any product of the Services in its tangible form on payment of KPMG's Charges for any such product. For the purposes of delivering services to the Client or other clients, KPMG and other KPMG Persons shall be entitled to use or develop or share with

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pravo da koriste ili razvijaju ili dele među sobom znanje, iskustvo i veštine od opšte primene, koje su stekli tokom pružanja Usluga.

Naknada KPMG-a

10. KPMG će ispostavljati fakture za Usluge kojima se obuhvataju honorari, izdaci i PDV za iste, gde je primenljivo („**Naknada**“). Detalji o Naknadi i svi specijalni uslovi plaćanja biće precizirani u Pismu o angažovanju ili u Ugovoru. Honorari KPMG-a će se zasnivati na stepenu odgovornosti partnera, direktora, zaposlenih i zastupnika KPMG-a, u zavisnosti od slučaja, koji su angažovani na pružanju Usluga, njihovim veštinama i vremenu provedenom na izvršenju posla i na prirodi i složenosti posla. Izdaci će obuhvatiti direktne i indirektne troškove. Naknada se može razlikovati od predračuna ili ponuđenih cena.
11. Za uzvrat za isporuku Usluga od strane KPMG-a, Klijent će platiti u roku od 15 dana od ispostavljanja fakture od strane KPMG-a ili u roku definisanom Ugovorom.
- 11.1. KPMG može obračunati zakonsku kamatu koja se periodično objavljuje na neizmiren dug.
- 11.2. U slučaju raskida ili suspendovanja Ugovora o uslugama, KPMG će imati pravo na nadoknadu troškova i naplatu naknade za obavljene Usluge, uvećano za iznos PDV-a (gde je primenljivo). U ovom slučaju će se naknada za izvršene usluge računati srazmerno obavljenom poslu.
- 11.3. Kada postoji više od jednog adresata Ugovora, osim ukoliko drugačije nije propisano Ugovorom, svi adresanti će snositi potpunu pojedinačnu odgovornost za plaćanje Naknade KPMG-u, a takođe će i solidarno svi oni biti odgovorni prema KPMG-u, te će KPMG imati pravo da zahteva isplatu u celosti od bilo kog adresata pojedinačno i od svih skupa.
- 11.4. Kada se od KPMG-a zahteva da dostavi informacije vezano za Klijenta u skladu sa zakonskim zahtevom, obavezom ili vezano za bilo koju vrstu zakonskog postupka, Klijent je saglasan da KPMG-u nadoknadi troškove nastale vezano za takav zahtev, obavezu ili postupak, osim ako je na takvo postupanje KPMG inače u obavezi.

Odgovornosti Klijenta

12. Klijent će zadržati odgovornost za vođenje svojih poslova, odlučivanje o daljim merama nakon dobijanja proizvoda Usluga, implementaciju saveta ili preporuka koje je dao KPMG, kao i za ostvarenje koristi koje zahteva preduzimanje aktivnosti od strane Klijenta.
13. Kada Klijent to zahteva, ili je priroda Usluga takva da je verovatno efikasnije da KPMG vrši posao u poslovnim prostorijama Klijenta ili da koristi kompjuterske sisteme ili telefonske mreže Klijenta, Klijent će se postarati da obezbedi pristup, bezbednosne procedure, proveru virusa, sredstva, dozvole ili saglasnosti prema potrebi (bez bilo kakvih troškova za KPMG). Tamo gde su Klijent i KPMG odlučili da razmene informacije i znanje u realnom vremenu preko Interneta, KPMG može da razmotri

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each other knowledge, experience and skills of general application gained through performing the Services.

KPMG charges

- 10 KPMG shall render invoices in respect of the Services comprising fees, outlays and VAT thereon, where applicable, (“**the Charges**”). Details of the Charges and any special payment terms shall be set out in the Contract. The fees of KPMG shall be based on the degree of responsibility of KPMG partners, directors, employees or agents, as the case may be, involved in delivering the Services, their skill and time spent by them in performing the Services and the nature and complexity of the Services. Outlays will include directly and indirectly incurred costs. The Charges may differ from any prior estimates or quotations.
- 11 In return for the delivery of the Services by KPMG, the Client shall pay the Charges within 15 days of presentation of the invoice by KPMG or at such other time as may be specified in the Contract.
- 11.1 KPMG may charge interest on any outstanding balances at the statutory rate from time to time in force.
- 11.2 If the Services Contract is terminated or suspended, KPMG shall be entitled to payment for outlays incurred and to payment of fees for Services performed, plus VAT thereon (where applicable). The fees for work done shall in this event be calculated proportionally to the work done.
- 11.3 Where there is more than one addressee of Contract, unless the Contract provides otherwise, all of the addressees shall each be fully liable separately to pay KPMG Charges as well as being jointly and severable liable, and KPMG shall be entitled to call upon any of the addressees and all of them for payment in full.
- 11.4 Where KPMG is required to provide information in respect of the Client pursuant to a regulatory request, requirement or through any form of legal proceedings, the Client agrees to reimburse KPMG for the costs KPMG and its personnel incur in relation to such requirement, request or proceeding, where the KPMG actions were not also the subject of such requirement, request or proceeding.

Responsibilities of the Client

- 12 The Client shall retain responsibility for managing its affairs, deciding on what to do after receiving any product of the Services, implementing any advice or recommendations provided by KPMG, and realizing any benefits requiring activity by the Client.
- 13 Where the Client requires or the nature of the Services is such that it is likely to be more efficient for KPMG to perform work at the Client’s premises or using the Client’s computer systems or telephone networks, the Client shall ensure that all arrangements are made for access, security procedures, virus checks, facilities, licenses or consents as may be required (without any cost for KPMG). Where the Client and KPMG decide to share information and knowledge on a real-time basis over the Internet, the Client may consider using

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korišćenje od KPMG-a razvijenog online alata za kolaboraciju kroz KPMG Central ili druge od KPMG-a odobrene alate, ili može da koristi alternativa rešenja u kom slučaju Klijent priznaje i prihvata rizike svojstvene takvoj elektronskoj razmeni znanja.

14. Klijent neće, direktno ili indirektno, nuditi zaposlenje bilo kojem partneru, direktoru ili zaposlenom KPMG-a, u zavisnosti od slučaja, koji su angažovani na pružanju Usluga tokom pružanja Usluga ili u periodu od 12 meseci po njihovom završetku ili raskidu Ugovora o uslugama, bez prethodne pismene saglasnosti KPMG-a.

U slučaju da Klijent postupi suprotno odredbi iz prethodnog stava ove klauzule, Klijent je obavezan platiti KPMG-u ugovornu kaznu u iznosu od šest bruto plata partnera, direktora ili zaposlenog lica u KPMG-u u vezi koga je obaveza iz prethodnog člana prekršena, s tim što KPMG zadržava pravo da zahteva i razliku do punog iznosa štete, ukoliko ovaj prevazilazi napred definisani iznos ugovorne kazne.

Informacije

15. Da bi omogućio KPMG-u vršenje Usluga, Klijent će bez odlaganja pružiti sve informacije i pomoć kao i pristup dokumentaciji u posedu, pod upravljanjem ili svakom drugom kontrolom Klijenta i osoblja pod njegovom kontrolom, kada KPMG to zahteva. Klijent će uložiti sve napore da iste obezbedi ukoliko nisu u njegovom posedu, pod njegovim upravljanjem ili kontrolom. Klijent će obavestiti KPMG o svim informacijama ili događajima za koje sazna a koji mogu imati uticaja na Usluge. Klijent će dostavljati informacije kao odgovor na KPMG upite kako bi omogućio KPMG-u da ispoštuje zakonske obaveze koje nalažu obelodanjivanje informacija pred nadležnim organima, a koje se odnose na pranje novca ili neki drugi nezakoniti akt na koji KPMG može naići tokom pružanja Usluga i koje mogu da uključe i Poverljive informacije.

16. KPMG se može osloniti na sve instrukcije, zahteve ili pružene informacije, bilo u usmenom ili pismenom obliku, od strane bilo kog lica za koje KPMG zna ili ima razloga da veruje da je ovlašćeno od strane Klijenta da komunicira sa KPMG-om u te svrhe („**Ovlašćeno lice**“). KPMG može komunicirati sa Klijentom elektronskom poštom i Klijent prihvata inherentne rizike (uključujući bezbednosne rizike presretanja, u meri u kojoj to zakon dozvoljava ili neovlašćenog pristupa takvoj komunikaciji, rizike kvarenja takve komunikacije i rizike od virusa ili drugih štetnih uređaja) i Klijent vrši provere virusa. KPMG će biti obavешten pismenim putem ukoliko se Klijent ne slaže sa komunikacijom elektronskom poštom ili želi da se Poverljive informacije razmenjuju elektronskom poštom sa enkripcijom

17. KPMG može dobijati informacije od Klijenta ili iz drugih izvora tokom pružanja Usluga.

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KPMG developed online collaboration tools through KPMG Central External' sites or other KPMG approved tools, or may use alternative solutions in which case the Client acknowledges and accepts risk inherent in such electronic knowledge sharing.

- 14 The Client shall not, directly or indirectly, solicit the employment of any of KPMG's partners, directors or employees, as the case may be, involved in performing the Services while the Services are being performed or for a period of 12 months following their completion or termination of the Service Contract, without the prior written consent of KPMG.

Should the Client do otherwise than stated, the Client is obligated to pay a contractual penalty to KPMG in the amount of six gross salaries of partner, director or employee of KPMG concerning whom the stated obligation was violated. Furthermore, KPMG reserve a right to demand payment of difference up to the full amount of damage if it is higher than stated amount of contractual penalty.

Information

- 15 To enable KPMG to perform the Services, the Client shall supply promptly all information and assistance and all access to documentation in the possession, custody or under the control of the Client and to personnel under the Client's control where required by KPMG. The Client shall use their best endeavors to procure these supplies where not in their possession or custody or under their control. The Client shall inform KPMG of any information or developments which may come to their notice and which might have a bearing on the Services. The Client shall supply information in response to KPMG enquiries to enable KPMG to comply with statutory obligations to make disclosure to relevant authorities in respect of money laundering and any other criminal activity that KPMG may encounter during performance of the Services and any such disclosures may include Confidential Information.

- 16 KPMG may rely on any instructions, requests or information supplied, orally or in writing, by any person whom KPMG know to be or reasonably believe to be authorized by the Client to communicate with KPMG for such purposes ("**an Authorized Person**"). KPMG may communicate with the Client by electronic mail and the Client accepts the inherent risks (including the security risks of interception of, to the extent permitted by law or unauthorized access to such communications, the risks of corruption of such communications and the risks of viruses or other harmful devices) and the Client shall perform virus checks. KPMG should be informed in writing in case the Client does not agree with the communication by electronic mail or wishes that Confidential Information will be exchanged by electronic mail with encryption.

- 17 KPMG may receive information from the Client or from other sources in the course of delivering the Services.

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- KPMG će razmotriti doslednost i kvalitet dobijenih informacija.
- KPMG neće tražiti utvrđivanje pouzdanosti dobijenih informacija.
- KPMG neće snositi odgovornost pred Klijentom za bilo kakav gubitak ili štetu koje Klijent pretrpi usled obmane, pogrešnog tumačenja, prikrivanja informacija od suštinskog značaja za Usluge ili usled drugih propusta koji se odnose na takve suštinski značajne informacije, bilo od strane Klijenta ili nekog drugog izvora informisanja.

Znanje i konflikti

18. Od Angažovanog tima se neće zahtevati, očekivati ili smatrati da poseduje znanje o bilo kakvim informacijama koje su poznate Drugim KPMG licima, a koje nisu poznate Angažovanom timu niti će se od njega zahtevati da nabavi takve informacije od Drugih KPMG lica.
- 18.1. Od Angažovanog tima se neće zahtevati da koristi niti da otkriva Klijentu bilo kakve informacije, poznate bilo članovima tima lično ili Drugim KPMG licima, a koje su poverljive sa stanovišta nekog drugog Klijenta.
19. Postoje i nastaviće da postoje mehanizmi koji funkcionišu između KPMG Lica osmišljeni da omoguće zaštitu interesa svakog klijenta upotrebom jednog ili više vidova zaštite: zasebni timovi, geografska razdvojenost, operativna nezavisnost, zasebni kompjuterski serveri i zasebni sistemi elektronske pošte („**Barijere**“).
20. KPMG Lica mogu pružati usluge ili im se može obratiti radi pružanja usluga druga strana ili strane koja ima ili koje imaju suparnički ili sukobljen interes u odnosu na interes Klijenta („**Sukobljena strana** ili **Sukobljene strane**“).
21. KPMG Lica su slobodna i biće slobodna da pružaju usluge Sukobljenim stranama, osim u slučaju kada su interesi Sukobljene strane posebno i direktno u sukobu sa Klijentovim interesima vezano za predmet Usluga: Angažovani tim neće pružati usluge Sukobljenoj strani; i Druga KPMG Lica samo mogu da pružaju usluge Sukobljenoj strani kada su utvrđene odgovarajuće Barijere. Efikasan rad takvih Barijera će predstavljati dovoljne mere za izbegavanje realnog rizika od kršenja obaveze zaštite poverljivosti prema Klijentu.
22. KPMG nastoji da identifikuje Sukobljene strane u okolnostima navedenim u članu 21. Ako je Klijent upoznat ili postane upoznat sa činjenicom da KPMG Lice pruža savete ili namerava da pruža savete takvoj Sukobljenoj strani, Klijent će bez odlaganja o tome obavestiti KPMG.
23. Kada jedna strana angažuje KPMG za pružanje usluga pre nego što to uradi Klijent i naknadno dođe do promene u okolnostima, KPMG može da utvrdi da čak i uz ustanovljene Barijere interesi Klijenta mogu biti ugroženi, KPMG može da ustanovi da situaciju nije moguće razrešiti. U tom slučaju KPMG će možda morati da raskine Ugovor o uslugama, gde će KPMG

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- KPMG shall consider the consistency and quality of information received.
- KPMG shall not seek to establish the reliability of information received.
- KPMG shall not be liable to the Client for any loss or damage suffered by the Client arising from fraud, misrepresentation, withholding of information essential to the Services or other default relating to such essential information, whether on the part of the Client or that of the other information sources.

Knowledge and conflicts

- 18 The Engagement Team shall not be required, expected or deemed to have knowledge of any information known to Other KPMG Persons, which is not known to the Engagement Team or be required to obtain such information from Other KPMG Persons.
- 18.1 The Engagement Team shall not be required to make use of or to disclose to the Client any information, whether known to them personally or known to Other KPMG Persons, which is confidential to another client.
- 19 There are and shall continue to be mechanisms operating between KPMG Persons designed to facilitate the protection of each client's interests through use of one or more of the following safeguards: separate teams, geographical separation, operational independence, separate computer servers and separate electronic mail systems („**Barriers**“).
- 20 KPMG Persons may be delivering services to, or be approached to deliver services to another party or parties who has or have interest which compete or conflict with Client's interest („**Conflicting Party** or **Conflicting Parties**“).
- 21 KPMG Persons are and shall remain free to deliver services to Conflicting Parties, except that where the interests of the Conflicting Party conflict with the Client's specifically and directly in relation to the subject matter of the Services: the Engagement Team shall not deliver services to the Conflicting Party; and Other KPMG Persons may only deliver services to the Conflicting Party where appropriate Barriers are put in place. The effective operation of such Barriers shall constitute sufficient steps to avoid any real risk of a breach of our duty of confidence to the Client.
- 22 KPMG seeks to identify Conflicting Parties in the circumstances set out in clause 21. If the Client knows or becomes aware that a KPMG Person is advising or proposing to advise such a Conflicting Party, the Client shall inform KPMG promptly.
- 23 Where a party has engaged KPMG to deliver services before the Client has done so and subsequently circumstances change, KPMG may consider that, even with Barriers operating, Client's interests are likely to be prejudiced and KPMG may not be satisfied that the situation can be managed. In that event KPMG may have to terminate the Services Contract and KPMG

Prilog

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imati pravo da to učini obaveštenjem o raskidu koje stupa na snagu smesta po dostavljanju, ali će KPMG da zatraži mišljenje Klijenta pre nego što preduzme takav korak.

Ugovor o uslugama

24. Ugovor o uslugama predstavlja celokupnu saglasnost i sporazum između KPMG-a i Klijenta u vezi sa Uslugama i ima prednost u odnosu na sve prethodne dogovore, sporazume, aranžmane, izjave ili tvrdnje (osim obmanjujućih) u vezi sa Uslugama. Sve izmene i varijacije u Ugovoru o uslugama moraju biti u pismenoj formi i potpisane od strane ovlašćenih predstavnika KPMG-a i Klijenta. U slučaju bilo kakve nedoslednosti između Ugovora i bilo kojih drugih elemenata Ugovora o uslugama, Ugovor će imati prednost u tumačenju. U slučaju bilo kakve nedoslednosti između ovih Opštih uslova poslovanja i Dodatnih uslova koji se primenjuju, Dodatni uslovi će imati prednost u tumačenju. Angažman će početi danom označenim na Ugovoru. U određenim okolnostima, prethodne/pripremne usluge mogu biti izvršene u vezi sa angažmanom, pre potpisivanja Ugovora. Uslovi Ugovora o uslugama se primenjuju na sve usluge izvršene u vezi sa Ugovorom bez obzira da li su izvršene posle ili pre potpisivanja Ugovora.

Prava trećih strana

25. Ugovor o uslugama neće stvarati niti davati povoda, niti će biti namenjen stvaranju ili davanju povoda bilo kakvim pravima trećih strana. Nijedna treća strana neće imati nikakva prava na primenu ili oslanjanje na bilo koju odredbu Ugovora o uslugama kojom se daju ili bi mogla da se daju bilo kakva prava ili koristi nekoj trećoj strani, direktno ili indirektno, izričito ili posredno. Biće isključena primena bilo kakvih zakona koji daju trećim stranama ugovorna ili druga prava u vezi sa Ugovorom o uslugama. Nijedno KPMG Lice neće se smatrati trećom stranom za potrebe ove klauzule.

Okolnosti van kontrole KPMG-a ili Klijenta

26. Neće se smatrati da KPMG ili Klijent krše ugovorne obaveze, niti će KPMG ili Klijent snositi bilo kakve odgovornosti jedno pred drugim ukoliko KPMG ili Klijent nisu u stanju da ispoštuju Ugovor o uslugama usled razloga koji su van razumne kontrole KPMG-a ili Klijenta. U slučaju nekog takvog događaja koji pogada bilo KPMG ili Klijenta, ta strana će biti obavezna da u najkraćem mogućem roku obavesti drugu stranu, koja će imati mogućnost da suspenduje ili prekine izvršavanje Ugovora o uslugama nakon obaveštenja koje stupa na snagu odmah po dostavljanju.

Odricanje, prenos i podugovarači

27. Propust KPMG-a ili Klijenta da sprovede ili primeni bilo koja prava neće predstavljati odricanje od bilo kojih prava.
28. Ni KPMG ni Klijent neće imati pravo prenosa prava i obaveza iz ovog Ugovora o uslugama bez pismene saglasnosti druge strane.

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shall be entitled to do so on notice taking effect immediately on delivery but KPMG shall consult the Client before we take that step.

The Services Contract

24. The Services Contract sets out the entire agreement and understanding between KPMG and the Client in connection with the Services and supersedes any prior agreements, understandings, arrangements, statements or representations (unless made fraudulently) relating to the Services. Any modifications or variations to the Services Contract must be in writing and signed by an authorized representative of each of KPMG and the Client. If there is any inconsistency between the Contract and any other elements of the Services Contract, the Contract shall prevail. In the event of any inconsistency between the General Terms of Business and Additional Terms, Additional Terms shall prevail. The engagement shall commence on the date of the Contract. In certain circumstances, preliminary services may be performed in connection with this engagement, prior to the signing of the Contract. The terms of the Service Contract are applicable to any services performed in connection with the Contract regardless of whether performed after or prior to the signing of the Contract.

Third party rights

25. The Services Contract shall not create or give rise to, nor shall it be intended to create or give rise to, any third party rights. No third party shall have any right to enforce or rely on any provision of the Services Contract, which does or may confer any right or benefit to any third party, directly or indirectly, expressly or impliedly. The application of any legislation giving to third parties contractual or other rights in connection with the Services Contract shall be excluded. No KPMG Person shall be deemed to be a third party for the purposes of this clause.

Circumstances beyond KPMG or the Client's control

26. Neither KPMG nor the Client shall be in breach of contractual obligations or shall either KPMG or the Client incur any liability to each other if KPMG or the Client is unable to comply with the Services Contract as a result of any cause beyond KPMG or the Client's reasonable control. In the event of any such occurrence affecting either KPMG or the Client, that party shall be obliged as soon as reasonably practicable to notify the other, who shall have the option of suspending or terminating the operation of the Services Contract on notice taking effect immediately on delivery.

Waiver, assignment and sub-contractors

27. Failure by either KPMG or the Client to exercise or enforce any rights shall not amount to a waiver of any rights.
28. Neither KPMG nor the Client shall have the right to assign the benefit or burden of the Services Contract without the written consent of the other party.

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29. U skladu sa klauzulama 4. i 38., KPMG će imati pravo da po svom izboru naimenuje podugovarače koji će mu pomagati pri izvršavanju Usluga, kao članove Angažovanog tima, ali kada takvi podugovarači nisu KPMG Lica, KPMG će zatražiti mišljenje Klijenta pre nego što to učini. Ukoliko KPMG angažuje podizvođače u skladu sa ovom klauzulom, KPMG može da im stavi na raspolaganje Poverljive informacije u svrhe definisane Ugovorom o pružanju usluga. KPMG prihvata odgovornost za njihov rad koji će se smatrati sastavnim delom ugovorenih Usluga.

Izuzimanje od, i ograničenja odgovornosti KPMG-a

30. Odgovornost svakog i svih KPMG Lica pred Klijentom ili Drugim korisnicima po ugovoru, zakonu ili na drugi način, će biti isključena za indirektnu ili posledičnu ekonomsku gubitke ili štete (uključujući gubitak profita) koje je pretrpeo Klijent (ili neka od tih drugih strana) usled ili u vezi sa Uslugama, bez obzira na to kako je došlo do indirektnih ili posledičnih ekonomskih gubitaka ili štete, uključujući nehat KPMG-a ali ne i nameru ili krajnju nepažnju KPMG-a.
31. Odgovornost KPMG-a u vezi sa Uslugama biće ograničena u skladu sa ovom klauzulom i u skladu sa donjim klauzulama 32., 33. i 34. na sledeći način.
- Ukupna materijalna odgovornost svakog i svih KPMG Lica pred Klijentom ili Drugim korisnicima,
 - po ugovoru, zakonu, ili na drugi način,
 - za bilo kakav direktan gubitak ili štetu koju je pretrpeo Klijent (ili takva druga strana) usled ili u vezi sa Uslugama,
 - bez obzira kako je došlo do direktnog gubitka ili štete, uključujući nehat KPMG-a ali ne i nameru ili krajnju nepažnju KPMG-a,
- biće ograničena na iznos ili na neki drugi način (ukoliko takav postoji) naveden u Ugovoru, ili Dodatnim Uslovima osim ako je to zakonom zabranjeno.
- Ukoliko Dodatnim Uslovima ili Ugovorom nije predviđen nikakav iznos, niti bilo koji drugi način, ukupna materijalna odgovornost svakog i svih KPMG Lica prema Klijentu i svim Drugim korisnicima biće ograničena na iznos honorara plaćenog KPMG-u u skladu sa odredbama Ugovora kako je predviđeno ovom klauzulom.
- 31.1. Kada postoji više od jednog korisnika Usluga („Korisnik“), Korisnici će među sobom utvrditi materijalnu odgovornost KPMG-a u skladu sa članom 31. prema svakom od njih. Nijedan Korisnik neće dovoditi u pitanje ili osporavati važnost, primenljivost ili dejstvo u skladu sa članom 31. na osnovu toga što je takva raspodela tako dogovorena ili na osnovu toga da je deo iznosa materijalne odgovornosti dodeljenog bilo kom Korisniku neopravdano nizak. U ovoj klauzuli, „Korisnik“ obuhvata Klijenta i sve Druge korisnike. U slučaju da Klijent ili Korisnik usluga u razumnom roku ne obavesti KPMG o dogovoru u pogledu stepena

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- 29 Subject to clauses 4 and 38, KPMG shall have the right to appoint sub-contractors to assist them in delivering the Services as members of the Engagement Team but where any such sub-contractors are not KPMG Persons KPMG shall consult the Client before doing so. Where KPMG appoints sub-contractors under this clause, KPMG may share Confidential Information with them and for all purposes in connection with the Services Contract KPMG shall accept responsibility for their work which shall be deemed to be part of the contracted Services.

Exclusions and limitations on KPMG liability

- 30 The liability of each and all KPMG Persons to the Client and to Other contractual or statutory Beneficiaries will be excluded for any indirect or consequential economic loss or damage (including loss of profits) suffered by the Client (or by any such other party) arising from or in connection with the Services, however the indirect or consequential economic loss or damage is caused, including KPMG's negligence but not deliberate breach of duty or gross negligence.
- 31 KPMG liability in connection with the Services shall be limited in accordance with this clause and subject to clauses 32, 33 and 34 below as follows.
- The aggregate liability to the Client and to Other Beneficiaries of each and all KPMG Persons,
 - in contract or under statute or otherwise,
 - for any direct loss or damage suffered by the Client (or by any such other party) arising from or in connection with the Services,
 - however the direct loss or damage is caused, including KPMG's negligence but not gross negligence or deliberate breach of duty by KPMG, shall be limited to the amount or on such alternative basis (if any) as specified in the Contract, or the Additional Terms unless prohibited by law.

If no amount and no alternative basis are specified in the Additional Terms or the Contract, the aggregate liability to the Client and to Other Beneficiaries of each and all KPMG Persons shall be limited to the amount of fee payable to KPMG in accordance with the terms of the Contract on the basis set out in this clause.

- 31.1 Where there is more than one beneficiary of the Services (“Beneficiary”) the limitation on KPMG liability agreed under the clause 31 to each Beneficiary shall be apportioned by them amongst them. No Beneficiary shall dispute or challenge the validity, enforceability or operation of the clause 31 on the ground that no such apportionment has been so agreed or on the ground that the agreed share of the limitation amount apportioned to any Beneficiary is unreasonably low. In this clause, “Beneficiary” shall include the Client and Other Beneficiaries. If the Client or Beneficiary does not provide notice to KPMG on

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materijalne odgovornosti KPMG-a prema svakome od njih, KPMG ih, posle slanja obaveštenja da to moraju uraditi u naknadnom roku od 7 dana, može tretirati kao solidarne poverioce.

32. Uvek u skladu sa ukupnim ograničenjem materijalne odgovornosti KPMG-a iz gornje klauzule 31., sledeće odredbe će upravljati stepenom materijalne odgovornosti KPMG-a pred Klijentom i Drugim korisnicima:
- 32.1. Materijalna odgovornost KPMG Lica biće ograničena na proporcionalnu vrednost ukupnog gubitka ili štete, nakon što se uzmu u obzir doprinosi u pogledu odgovornosti Klijenta (ukoliko ih ima) ili doprinosi u pogledu odgovornosti Drugih korisnika (ukoliko ih ima), kako je pravedno i pošteno obzirom na stepen odgovornosti KPMG Lica za predmetni gubitak ili štetu („**Doprinos KPMG-a**“) i stepen odgovornosti bilo koje druge strane koja takođe snosi ili potencijalno snosi materijalnu odgovornost pred Klijentom ili Drugim korisnicima u pogledu istog gubitka ili štete („**Druga odgovorna strana**“).
- 32.2. Za potrebe utvrđivanja Doprinosa KPMG-a:
- neće se uzimati u obzir da je Druga odgovorna strana prestala da postoji, prestala da bude odgovorna, postavila dogovoreno ograničenje svoje odgovornosti ili je bankrotirala ili iz bilo kog drugog razloga nije u stanju da plati,
 - u bilo kom relevantnom sudskom postupku pokrenutom protiv KPMG-a od strane Klijenta ili Drugih korisnika, na zahtev KPMG-a, Klijent ili bilo koji Drugi korisnik će uključiti u postupak protiv KPMG-a Drugu odgovornu stranu, osim ukoliko je to zabranjeno zakonom.
- 32.3. Kada se uprkos odredbama ove klauzule 32. stepen Doprinosa KPMG-a ne utvrdi, spor će se rešiti u skladu sa odredbama klauzule 43. Opštih uslova.
33. KPMG prihvata koristi ograničenja iz gornjih klauzula 31. i 32. u ime KPMG-a i kao agent i poverenik za svako i sva KPMG Lica koja jesu ili su bila angažovana na pružanju Usluga.
- 33.1. Izuzimanja prema gornjoj klauzuli 30. i ograničenja prema gornjim klauzulama 31. i 33. primenjivaće se uz bilo koje druge klauzule koje mogu imati dejstvo izuzimanja od, ili ograničavanja odgovornosti u drugim situacijama.
34. Ova klauzula će se primenjivati na odštetne zahteve proistekle iz ili po Ugovoru o uslugama. Klijent i Drugi korisnici neće podnositi nikakve odštetne zahteve protiv KPMG Lica, osim protiv ugovorne strane KPMG-a, u pogledu gubitka ili štete koje je pretrpeo Klijent ili Drugi korisnici usled ili u vezi sa Uslugama. Ovo ograničenje neće imati dejstvo da ograničava odgovornost ili izuzima od odgovornosti ugovornu stranu KPMG kao firmu ili kompaniju, zbog postupaka ili propusta bilo kog drugog KPMG Lica.

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agreement regarding liability of KPMG to each of them in reasonable time and 7 days upon sending notice of KPMG, KPMG can treat them as joint and severable creditors.

- 32 Subject always to the aggregate limitation on KPMG's liability in clause 31 above, the following provisions shall govern the extent of KPMG's liability to the Client and to any Other Beneficiaries:
- 32.1 The liability of KPMG Persons shall be limited to proportion of the total loss or damage, after taking into account the contributory negligence of the Client (if any) or the contributory negligence (if any) of any Other Beneficiaries, which is just and equitable having regard to the extent of the responsibility of KPMG Persons for the loss or damage concerned (“**the KPMG Proportion**”) and the extent of responsibility of any other party also liable or potentially liable to the Client or to Other Beneficiaries in respect of the same loss or damage (“**Another Liable Party**”).
- 32.2 For the purposes of determining the KPMG Proportion:
- no account shall be taken of Another Liable Party having ceased to exist, having ceased to be liable, having had imposed an agreed limit on its liability or being impecunious or for other reasons unable to pay,
 - in any relevant court proceedings brought against KPMG by the Client or Other Beneficiaries, on request by KPMG, the Client or any Other Beneficiaries shall join to proceedings against KPMG Another Liable Party, unless doing so is prohibited by law.
- 32.3 Where despite the provisions of this clause 32 the extent of the KPMG Proportion is not determined, the dispute shall be handled in accordance with clause 43 of the General Terms.
- 33 KPMG accepts the benefit of the limitations in clause 31 and clause 32 above on behalf of KPMG and as agent and trustee for each and all other KPMG Persons who may be or might have been involved in delivering the Services.
- 33.1 The exclusion in clause 30 and the limitations in clause 31 and clause 33 above shall apply in addition to any other clauses which may operate to exclude or limit the liability in other respects.
- 34 This clause shall apply to claims arising from or under the Services Contract. The Client and Other Beneficiaries shall not file any claim against any KPMG Person other than the KPMG contracting party in respect of loss or damage suffered by the Client or by Other Beneficiaries arising out of or in connection with the Services. This restriction shall not operate to limit or exclude the liability of the KPMG contracting party for the acts or omissions of any other KPMG Person.

Prilog

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Treća lica

35. Ako Klijent prekrši bilo koju obavezu u skladu sa Ugovorom o uslugama i u slučaju pokretanja tužbe ili pretnje pokretanja tužbe protiv KPMG-a od strane trećeg lica, Klijent će obešteti KPMG i zaštititi KPMG od svih gubitaka, štete, troškova ili obaveza nastalih po KPMG kao posledice ili rezultata ili u vezi sa bilo kojim takvim kršenjem i bilo kojom takvom tužbom. Ako bilo koje plaćanje bude izvršeno od strane Klijenta u skladu sa ovim članom, Klijent neće zahtevati povraćaj takvog iznosa od KPMG-a u bilo koje vreme. U ovom članu „KPMG“ obuhvata sva KPMG Lica, dok „Klijent“ takođe obuhvata sve Druge korisnike.

Otkaz i suspenzija

36. Klijent može otkazati Ugovor o uslugama ili suspendovati njegovo dejstvo uz pismeno obaveštenje 30 dana ranije, u bilo kom trenutku. KPMG može otkazati Ugovor o uslugama ili suspendovati njegovo dejstvo uz pismeno obaveštenje 30 dana ranije, u bilo kom trenutku u slučaju promene zakona, pravila, propisa, ili profesionalnih standarda ili promene okolnosti koje bi proizvele da nastavak pružanja usluga znači kršenje takvog zakona, pravila, propisa ili profesionalnog standarda od strane KPMG-a, ili iz drugog opravdanog razloga. Otkaz ili suspenzija po ovoj klauzuli neće imati uticaja na bilo koja prava Klijenta ili KPMG stečena pre otkaza ili suspenzije a svi iznosi koji se duguju KPMG-u postaće plativi u potpunosti kada otkaz ili suspenzija stupe na snagu.
37. Svaki deo ovih Opštih uslova koji po svojoj prirodi ili implicitno proizvode dejstvo po prestanku Ugovora o uslugama sa ciljem će nadživeti istek ili prestanak Ugovora o uslugama.

Zaštita podataka

38. Na ovu klauzulu će se primenjivati definicije i tumačenja iz Zakona o zaštiti podataka o ličnosti („Zakon“). Kada je neophodno da se omogući KPMG-u da isporučuje Usluge, za te potrebe će KPMG imati ovlašćenje Klijenta da obradi podatke o ličnosti u ime Klijenta u skladu sa ovom klauzulom. Kada KPMG tako učini, KPMG će preduzeti odgovarajuće tehničke kadrovske i organizacione mere osmišljene kao zaštita od neovlašćene ili nezakonite obrade podataka o ličnosti i od slučajnog gubitka ili uništenja, ili štete nanete podacima o ličnosti. KPMG će odgovoriti na razumne zahteve Klijenta da bi omogućio Klijentu nadzor nad poštovanjem ove klauzule od strane KPMG-a. KPMG neće podugovarati obradu ličnih podataka od strane KPMG-a (osim sa KPMG Licima koja su dužna da preduzmu jednake mere prilikom obrade ličnih podataka) bez prethodne pismene saglasnosti Klijenta.
- Kako bi KPMG omogućio efikasno poslovanje (izvršavanje ugovorenih usluga klijentima na najvišem profesionalnom nivou i sprovođenje procedura za kontrolu kvaliteta i upravljanja rizicima), sigurnu komunikaciju, zaštitu podataka za slučaj vanrednih

Appendix

General Terms of Business

Third parties

- 35 If the Client breaches any of obligations under the Services Contract and there is any claim made or threatened against KPMG by a third party, the Client shall compensate KPMG and reimburse KPMG for and protect KPMG against any loss, damage, expense or liability incurred by KPMG which results from or arises from or is connected with any such breach and any such claim. If any payment is made by the Client under this clause the Client shall not seek recovery of that payment from KPMG at any time. In this clause “KPMG” shall include all KPMG Persons and “the Client” shall include Other Beneficiaries too.

Termination and suspension

- 36 Client may terminate or suspend the Service Contract at any time by giving 30 calendar days’ notice in writing. KPMG may terminate or suspend the Service Contract at any time by giving 30 calendar days’ notice in writing if there has been a change of law, rule, regulation, or professional standard or a change in circumstances that would cause the continued provision of services under the engagement contract by KPMG to violate such law, rule, regulation, or professional standard or for other justified reason. Termination or suspension under this clause shall be without prejudice to any rights that may have accrued for either the Client or KPMG before termination or suspension and all sums due to KPMG shall become payable in full when termination or suspension takes effect.
- 37 Any part of these General Terms which by its nature or implicitly or to give effect to its purpose is to continue in force after expiry or termination of the Services Contract shall survive.

Data protection

- 38 The definitions and interpretations in the Act on personal data protection (“the Act”) shall apply to this clause. Where necessary to enable KPMG to deliver the Services, for such purposes KPMG shall have the Client authority to process personal data on behalf of the Client in accordance with this clause. When KPMG do so, KPMG shall take appropriate technical and organizational measures designed to protect against unauthorized or unlawful processing of personal data and against accidental loss or destruction of, or damage to, personal data. KPMG shall answer the Client’s reasonable enquiries to enable the Client to monitor KPMG compliance with this clause and KPMG shall not sub-contract KPMG processing of personal data (unless to KPMG Persons who are required to take equivalent measures when processing personal data) without the Client’s prior written consent.

In order to ensure efficient operation (provision of contracted services to clients at the highest professional level and implementation of quality control and risk management procedures), secure communication, protection of data in extraordinary

Prilog Opšti uslovi poslovanja

situacija, sprovođenje mera obezbeđenja podataka (autentifikacija, autorizacija i praćenje), KPMG koristi aplikacije od kojih se neke nalaze na serverima u drugim zemljama u kojima KPMG posluje i kojima rukovode KPMG firme u tim zemljama. Podaci o ličnosti se iznose radi obrade u navedene svrhe u:

KPMG w

Inflancka 4A, XVIp.

00-189 Varšava, Poljska

Tel.: +48(22)5281100, Faks: +48 (22) 528 10 09

KPMG Česká republika s.r.o.

Pobřežní 648/1a

186 00 Prag 8-Karlín, Češka

Tel.: + 420 222 123 111, + 420 234 112 111

Faks: + 420 222 123 100, + 420 234 112 100

KPMG International

Laan van Langerhuize 1

1186 DS Amstelveen, Holandija

Tel.: +31 20 656 6700, Faks: +31 20 656 6777

Obaveštenja

39. Svako obaveštenje Klijentu ili KPMG-u po Ugovoru o uslugama biće u pismenoj formi i isporučeno standardnom poštom (ili njenim ekvivalentom) ili ostavljeno na odgovarajućim adresama navedenim u Ugovoru (ili nekoj drugoj adresi o kojoj je dostavljeno pismeno obaveštenje). Obaveštenja poslata poštom smatraće se primljenim:

- ako se šalju unutar Republike Srbije, na drugi radni dan; a
- ako se šalju van Republike Srbije, na deseti radni dan nakon datuma kada su poslata.

Razdvojjivost

40. Svaka klauzula ili odredba Ugovora o uslugama predstavlja zasebnu i nezavisnu odredbu. Ako sud ili drugi kompetentan organ smatra da je bilo koja od odredbi Ugovora o uslugama nevažeća ili neprimenljiva, preostale odredbe će nastaviti da budu u potpunosti važeće i primenljive.

Pravno svojstvo

41. Klijent je saglasan i prihvata odredbe Ugovora o uslugama u ime Klijenta i kao zastupnik Drugih korisnika. Klijent će obezbediti da u takvim okolnostima svi Drugi korisnici postupaju kao da su strana u Ugovoru o uslugama kao da su svi potpisali primerak Ugovora i saglasili se da ga se pridržavaju. Međutim, samo Klijent će biti odgovoran za plaćanje naknade KPMG-u.

42. KPMG prihvata Klijentovu saglasnost i prihvatanje odredbi Ugovora o uslugama (osim gornjih klauzula 30., 31. i 32.) u ime KPMG-a i kao zastupnik svakog i svih KPMG Lica.

Zakon i jurisdikcija

43. Za ovaj Ugovor o uslugama merodavno je materijalno pravo Republike Srbije. Ugovorne strane su saglasne da sve nesporazume koji proisteknu iz ovog Ugovora

Appendix General Terms of Business

situations, implementing data protection measures (authentication, authorization and accountability), KPMG use various applications some of which are located on servers in other countries in which KPMG operates and which are managed by KPMG firms in those countries. Personal data is transferred abroad for the aforementioned purposes in:

KPMG w

Inflancka 4A, XVIp.

00-189 Warsaw, Poland

Tel.: +48(22)5281100, Fax: +48 (22) 528 10 09

KPMG Česká republika s.r.o.

Pobřežní 648/1a

186 00 Prague 8-Karlín, Czech Republic

Tel.: + 420 222 123 111, + 420 234 112 111

Fax: + 420 222 123 100, + 420 234 112 100

KPMG International

Laan van Langerhuize 1

1186 DS Amstelveen, Holland

Tel.: +31 20 656 6700, Fax: +31 20 656 6777

Notices

39 Any notice to the Client or KPMG delivered under the Services Contract shall be in writing and delivered by pre-paid post (or equivalent to) or left at the respective addresses appearing in the Contract (or such other address as may be notified in writing). Notices delivered by post shall be deemed to have arrived:

- where posted within the Republic of Serbia, on the second working day; and
- where posted outside the Republic of Serbia, on the tenth working day following the date of posting.

Severability

40 Each clause or term of the Services Contract constitutes a separate and independent provision. If any of the provisions of the Services Contract are judged by any court or authority of competent jurisdiction to be void or unenforceable, the remaining provisions shall continue in full force and effect.

Capacity

41 The Client agrees to and accepts the provisions of the Services Contract on behalf of the Client and as agent for Other Beneficiaries. The Client shall procure in such circumstances that any Other Beneficiaries shall act on the basis that they are a party to the Services Contract as if they had each signed a copy of the Contract and agreed to be bound by it. However, the Client alone shall be responsible for payment of KPMG charges.

42 KPMG accept the Client's agreement to and acceptance of the terms of the Services Contract (save for clauses 30, 31 and 32 above) on behalf of KPMG and as agent for each and all other KPMG Persons.

Law and jurisdiction

43 The Services Contract shall be subject to and governed by Serbian law. The Parties agree that all potential disputes in respect of this Services Agreement shall be

Prilog

Opšti uslovi poslovanja

o uslugama rešavaju mirnim putem, sporazumno. Ukoliko takav način rešavanja nesporazuma nije moguć, Ugovorne strane ugovaraju da se svi sporovi koji nastanu iz ovog Ugovora o uslugama ili u vezi s njim konačno rešavaju arbitražom organizovanom u skladu sa Pravilnikom Beogradskog arbitražnog centra (Beogradska pravila).

- Sedište arbitraže je u Beogradu, Republika Srbija.
- Jezik arbitražnog postupka je srpski.
- Merodavno materijalno pravo je pravo Republike Srbije.

Pored gore navedenog, ovaj Ugovor o uslugama i sva prava Ugovornih strana koja proističu iz njega ili su u vezi s njim, mogu po izboru KPMG-a biti ostvareni pred sudovima Republike Srbije.

Pritužbe

44. Ukoliko Klijent ima bilo kakva pitanja ili primedbe u vezi Usluga, pozvan je da kontaktira bilo kog partnera ili direktora imenovanog u Ugovoru. KPMG ispituje sve pritužbe promptno i čini sve što može da reši poteškoće.

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resolved amicably, through agreement. Should such dispute resolution not be possible, the Parties agree that all disputes arising out of or in connection with the present Agreement shall be finally settled by arbitration organized in accordance with the Rules of the Belgrade Arbitration Centre (Belgrade Rules).

- The place of arbitration shall be Belgrade, Republic of Serbia.
- The language to be used in the arbitral proceedings shall be Serbian.
- The applicable substantive law shall be that of the Republic of Serbia.

Notwithstanding the aforementioned, this Service Agreement and any rights of the Parties arising out of or relating to this Service Agreement may at the option of KPMG, be enforced before the courts of Republic of Serbia.

Complaints

- 44 If the Client wishes to discuss the Services or complain about them, you are invited to contact any partner or director named in the Contract. KPMG investigate any complaints promptly and do what they can to resolve difficulties.