

GENERAL CONTRACT TERMS AND CONDITIONS OF THE AGREEMENT FOR DATA PROCESSING

The following Agreement for Data Processing (hereinafter: **Agreement**) was concluded by and between Principal (hereinafter: **Principal or Data Controller**), and **ICT Európa Finance Zrt.** (registered office: 1117 Budapest (Hungary, Fehérvári út 50-52., Court of Registration: 27035878-2-43, name of authorized representative: György Lovász chief executive officer) (hereinafter referred to as: **Contractor or Processor**) and constitutes the General Contract Terms and Conditions governing the data processing activities between Contractor and its client.

(The Principal and the Contractor shall hereinafter jointly be referred to as **Parties**, or separately as **Party**) on the date and at the place and for the subject matter indicated below.

1. BACKGROUND

- 1.1. The Parties hereby conclude this Agreement with regard to the valid and effective Contract for accounting, tax advisory and wage accounting services established between them. The Parties agree that if the Contractor processes personal data in relation to the activities governed by the Contract, then the Parties shall apply the provisions of this Agreement.
- 1.2. This Agreement shall become an integral part of the Contract concluded between the Parties. In view of this, issues not covered by this Agreement, in particular, the scope, notice period and the terms of the Agreement shall be governed by the provisions of the Contract.
- 1.3. The Parties enter into this Agreement in order to define the terms and conditions of the processing of the personal data belonging to the Principal by the Contractor and of the access thereto. This Agreement applies to all agreements between the Parties pursuant to which the Contractor processes the personal data of the Principal and shall remain in effect while the Contractor processes personal data in the name of the Principal.
- 1.4. Unless it obviously follows otherwise from the circumstances, the terms that occur in this Agreement but are not defined herein shall have the same meaning as defined in the Regulation of the European Parliament and of the Council (EU) 2016/679 (27 April 2016) on the protection of natural persons with regard to the processing of personal data and on the free movement of such data and repealing Regulation 95/46/EC (hereinafter referred to as GDPR).

2. SUBJECT OF THE AGREEMENT

- 2.1. By signing this Agreement, the Principal as Data Controller commissions the Contractor as Processor to process personal data specified in the GDPR in relation to the accounting and payroll accounting service performed under the Contract in the interest in accordance with the instructions of the Principal and, by signing this Agreement, the Contractor accepts that assignment.
- 2.2. Pursuant to this Agreement, the Contractor shall perform data processing tasks for the

Principal especially for the purpose and to the extent specified below:

- performance and payroll accounting tasks (registration and termination of registration of employees; payroll accounting; calculation of taxes and contributions; wage payment; administration and notification obligations relating to vacations and sick leave; accounting, taxation and administration tasks relating to the Principal's private individual customers and partners; performing taxation and accounting obligations of the company)
- 2.3. The types of personal data processed under this Agreement and the categories of the data subjects are defined in the individual data processing agreements.
- 2.4. The Contractor does not process, transfer, modify or alter personal data and does not share or allow access to them to any third party, except to
- the extent to which it is required in order to perform the services specified in the Contract or other written instructions of the Principal;
 - the extent required in order to comply with the data protection or other legal regulations with which the Contractor must comply; in that case, the Contractor shall inform the Principal of the statutory obligation to the extent permitted in the legal regulations, prior to processing the personal data.
- 2.5. Furthermore, the Contractor is permitted to use the aggregated data, provided that they no longer qualify as personal data, for analyses, for website operation and for other internal IT operations (including fault search data analysis, testing and research), for statistical purposes and for improving the quality of services.
- 2.6. The Principal represents and warrants being the processor of the personal data obtained during the performance of the Contract, and that all their obligations specified in the GDPR have been fulfilled. The Parties agree that in relation to any demand or claim against the Contractor submitted by third parties in connection with any loss or cost arising from the violation of any obligation specified in this section by the Principal, the Principal shall be directly liable and shall prevent any loss occurring at the Contractor as well as compensate the Contractor for any loss and cost incurred in relation to the claims indicated above.

3. FULFILMENT OF THE AGREEMENT

- 3.1. The Contractor declares being in possession of the qualifications and experience required for the performance of the assignment and being able to fulfil the contractual obligations not only professionally, but also financially and legally.
- 3.2. The Contractor shall perform the tasks under this Agreement only based on the duly documented instructions of the Principal, including the transfer of personal data to a third country or an international organisation, except when processing is required by the law of the European Union or a Member State which is applicable to the Processor; in such a case, the Processor shall inform the Data Controller of that legal requirement before processing, unless that law prohibits such information on important grounds of public

interest.

- 3.3. The Contractor represents and warrants that in the course of processing personal data will not be transferred to any third country and that they shall be processed and stored within the territory of the European Union.
- 3.4. The Contractor may not transfer personal data to any non-EU/non-EEA country without the Principal's prior written approval, unless one or more than one of the following exceptions prevail(s):
 - Apart from the level of adequate security prevailing in the EU/EEA, the level of security is equally acceptable in a few non-EU/non-EEA country pursuant to a Commission decision. The list of these countries is located on the website of the Commission.
 - The Contractor entered into a binding agreement in accordance with the applicable general conditions of the EU (Commission decision on the general contracting terms and conditions on the transfer of personal data to third countries).
- 3.5. The Parties agree that the Principal is responsible for the compliance with the law of the instructions for data processing operations (including especially the accuracy of the personal data processed by the Contractor and the availability of the consent to their processing).
- 3.6. The Contractor shall inform the Principal immediately when the Contractor believes that any of the Principal's instructions is contrary to the GDPR provisions or the provisions of other legal regulations on data protection. In that case the Contractor may decide to suspend the implementation of the instruction in question until the Principal confirms or alters it.
- 3.7. The Contractor shall inform the Principal of any event relating to data violation or an event affecting the security of the Principal's data kept in the Contractor's system.
- 3.8. The Principal undertakes that if the performance of the Agreement by the Contractor requires data, information or other declarations, they shall be presented or provided to the Contractor immediately or not later than within three working days.
- 3.9. During the entire period of processing, the Contractor shall keep all personal data until the purpose of processing or the processing performed by the Contractor for the Principal is terminated or the data subject affected by the processing requests the deletion of the data.
- 3.10. The Contractor takes into account the nature of the processing, assists the controller by appropriate technical and organisational measures, insofar as this is possible, for the fulfilment of the Principal's obligation to respond to requests for exercising the data subject's (hereinafter: Data Subject) rights. When requested by the Principal, the Contractor shall always assist the Principal to the extent possible in responding questions from Data Subjects concerning the following topics: exercise of the access right of the Data Subjects, correction, adjustment, objection, limitation of processing, termination of

the storage of data or exercising the right of data transferability.

- 3.11. When the Principal orders so, the Contractor shall correct, delete or process the personal data of the Data Subject as stated in the Data Subject's request.
- 3.12. The Principal agrees that whenever it learns that in relation to the processed data the Data Subject objects in any way to the processing or transfer of their data, it shall share that information with the Contractor immediately, and then the Contractor shall perform the data processing tasks under this Agreement accordingly. For all damages arising out of the failure to provide information as specified in this section, the Contractor shall not be held liable.
- 3.13. If the Contractor receives any request or complaint from the data subject concerning the processing of personal data or exercise of rights, the request or complaint shall be forwarded to the Principal immediately, presenting as many details as possible. Without the Principal's instructions, the Contractor may not process such a request or complaint.
- 3.14. The Contractor shall assist the Principal in performing obligations relating to data security and the management of data protection incidents as well as to data protection impact studies, taking into account the nature of processing and the information available at the Contractor.
- 3.15. The Principal reserves the right to check whether the data transferred to the Contractor by it are processed in compliance with the law and this Agreement, according to the Principal's instructions. In that regard, the Principal may conduct audits and inspections relating to data protection and security.
- 3.16. The Contractor shall make available to the Principal all information and documents that are required to certify the performance of the Principal's obligations relating to the processing of personal data and specified by law and which allows and assists the controls and audits performed by the Principal or any other auditor contracted by the Principal, also including on-site audits. The Contractor shall support and assist the Principal in the performance of such inspections, controls and audits and ensure that the inspections, audits and controls are performed effectively and accurately.
- 3.17. The Parties agree that in relation to any demand or claim against the Principal submitted by third parties in connection with any loss or cost arising from the violation of any obligation specified in this Agreement by the Contractor, the Contractor shall be directly liable and shall prevent any loss occurring at the Principal as well as compensate the Principal for any loss and cost incurred in relation to the claims indicated above.

4. DATA SECURITY MEASURES

- 4.1. The Contractor shall adopt adequate technical and organisational measures to protect the personal data processed by it under this Agreement. Thus in the course of performing the tasks the Contractor shall secure the stored data and shall implement technical and organisational measures as well as introduce procedural rules that are required for data protection and confidentiality. The Contractor shall protect the database against

unauthorised access, changes/alterations, disclosure, deletion, violation and destruction.

- 4.2. The measures must be adopted at an adequate level that reflects the degree of sensitivity of the personal data, the prevailing risks, the available technical options and the costs of introducing the measures.
- 4.3. The description of the data security measures undertaken by the Contractor is included in the document found on the www.icteuropa.hu website (ICT technical and organisational data security measures: <http://icteuropa.hu/adatkezelesi-tajekoztato-gdpr>), forming an integral part of this Agreement, which the Parties expressly accept.
- 4.4. The Contractor shall inform the Principal of any personal data breach immediately, or not later than within 24 (twenty-four) hours. In this notification the contractor shall summarise in sufficient detail the impact of the personal data breach on the Principal when known, and shall take any corrective measure required by the Principal. The Contractor shall immediately introduce all required and proposed corrective measures and shall fully co-operate with the Principal in all justified and lawful efforts to prevent, mitigate or remedy the personal data breach. The Contractor bears all costs and expenses related to the fulfilment of the obligations listed in this paragraph, unless the personal data breach was the result of the procedure or negligence of the Principal. The Contractor assists the Principal in the fulfilment of the obligation to report personal data breach incidents pursuant to the EU data protection law and in the fulfilment of the obligations of the Principal's clients. The Contractor shall immediately introduce all required corrective measures and shall fully co-operate with the Principal in all reasonable and legal efforts to mitigate the impact of the personal data breach. In the context of this Agreement a breach of security leading to the accidental or unlawful destruction, loss, alteration, unauthorised disclosure of, or access to personal data transferred, stored or otherwise processed or controlled shall constitute a data breach incident.

5. USE OF A SUB-PROCESSOR

- 5.1. The Parties agree that the identity of and scope of data processing performed by the Sub-Processor (hereinafter Sub-Processor) employed for performing the processing activities defined in this Agreement is specified in the individual data processing agreements.
- 5.2. The Contractor has previously informed the Principal of the employment and identity of the Sub-Processor and, by signing this Agreement, the Principal consents to the employment of the Sub-Processor.
- 5.3. When a Sub-Processor is employed, the Contractor shall ensure that the Sub-Processor complies with the respective provisions of this Agreement and the instructions of the Principal or the Contract. The Contractor shall be fully liable to the Principal for the processing activity performed by the Sub-Processor.
- 5.4. The Contractor shall inform the Principal of any intention to change the Sub-Processor. The Principal may object to any change in the Sub-Processor.

6. CONFIDENTIALITY

- 6.1. The Parties hereby agree not to make accessible to third parties any information concerning the Agreement, or any information that was obtained either in writing or verbally by the Parties on the basis of the Agreement, irrespective of its form (hereinafter Confidential Information) either during the effective term of this Agreement or subsequently. The Parties also agree and recognise that confidential information may only be used to perform obligations arising from the Agreement and that it cannot be used for any other purpose. The receiving Party also undertakes to proceed in order to avoid the accessibility of confidential information or during the period of utilisation thereof with the same diligence and care (which cannot be less than the care expected from the Party) as applied to the Party's own confidential and/or protected information and also agrees to enforce the same obligation towards its managers, employees, processors and sub-processors, for whose confidentiality obligation the Parties are liable for compensation.
- 6.2. The confidentiality obligation prevails during the existence of the Agreement and subsequently, without any limitation in time.
- 6.3. Following the termination of this Agreement for any reason, the Contractor shall hand over to the Principal all files and documents concerning the Principal and the assignment.
- 6.4. The Party verifiably and attributably violating the confidentiality obligation shall compensate the other Party for all direct property damages that are the consequence of such violation, other than a business loss or the infringement of good reputation.

7. FORCE MAJEURE

- 7.1. The Parties shall be exempt from responsibility for partial or complete failure to fulfil the obligations borne by them on the basis of this Agreement, if they occur as a result of force majeure. Force majeure shall include any and all events which may occur after the execution of this Contract and which are extraordinary events the occurrence of which could not have been foreseen by the Parties and could not have been avoided by taking any reasonable measures. The extraordinary events shall also include the following: flood, fire, earthquake, or other natural disaster, epidemic (human or animal), war, acts of the authorities, hacker attacks against computers, system crash, computer virus and other circumstances beyond the Parties' expectable sphere of influence. Upon the occurrence of such events, the affected Party is obliged to inform the other Party in writing about the nature, extent and expected duration of the force majeure event, immediately after gaining knowledge of it, and is obliged to the best that can be expected from it to minimise the damage deriving from the event of force majeure.

Extra costs incurred exclusively because of a force majeure event cannot be charged to the other Party.

8. CESSATION OF THE AGREEMENT

- 8.1. If the Contract is terminated, the Agreement shall also cease automatically, in compliance with the terms and conditions of the Contract.
- 8.2. If the Contractor terminates processing in the interest of the Principal, the Contractor shall

return all personal data of the Principal to the Principal in accordance with the Principal's written instructions and shall delete all existing copies or destroy all personal data associated with this Agreement.

9. CLOSING PROVISIONS

- 9.1. The Agreement may be modified or supplemented only in writing, with the official signatures of the Parties.
- 9.2. If any provision of this Agreement is or should become ineffective in the future, it shall not affect the validity of the other provisions of the Agreement. The invalid provision shall be replaced by a provision that is closest to the intention of the Parties, within the permitted legal options.
- 9.3. If, in one or more cases, either of the Parties does not raise objections to breaching any of the provisions of this Agreement, or is late in raising objections, or renounces the assertion of any entitlement ensured in this Agreement in one or more cases, or is late to assert it or does not assert it at all, it shall not be regarded as a waiver of the assertion of the other entitlements, or as a waiver of asserting claims deriving from any breach of contract occurring at a later point.
- 9.4. The Parties undertake the obligation that, during the performance of this Agreement and in the contractual legal relations established by them in connection with it, they shall do their best in order to avoid damaging the other Party's good business reputation, or to prevent its company name from appearing in a form or in a context, which is against good morals, tasteless or abusive, or which would be unfavourable for the other Party or any of its direct or indirect owners.
- 9.5. The language of the Agreement is Hungarian. With regard to any issue not covered by this Agreement, the provisions of the Contract, Act V of 2013 on the Civil Code, GDPR and other legal regulations pertaining to the processing of personal data shall be applied.
- 9.6. The Parties shall seek to resolve any dispute or problem arising from the Contract through negotiation. Should negotiation fail, the Parties shall submit themselves to the exclusive competence of the court that has competence pursuant to the general provisions of Act CXXX of 2016 on the Code of Civil Procedure, irrespective of any value limit.
- 9.7. Being aware of their financial and criminal liability, the individuals representing the Parties declare that their right of representation relating to the conclusion of the Contract is not limited in any aspect.

The Parties expressly accept these GCTCs. Term: identical to the term of the accounting agreement..

Effective date: Budapest, 2019.10.01.