Appendix 1
GENERAL TERMS AND CONDITIONS OF THE ENGAGEMENT AGREEMENT – REVIEW OF FINANCIAL INFORMATION

Effective from 1 January 2023, amended on 09 September 2026, 20 October 2026 and 29 October 2026 (technical correction of 19 October 2026).

The main difference between the previous version(s) and the version amended on 09 September 2026: the agreement termination clauses, contractual penalties and the hourly fees have changed; the cross-references have been corrected; and chapters on data protection and on the use of the Independent Auditor's Review Report have been added.

Technical correction of 19 October 2026: subsection 2.3 has been added, the numbering of subsections 4.6–4.7 has been corrected and the English text has been aligned with the Estonian version (subsections 3.1, 5.1.4, 5.1.6, 13.7 and 13.8).

Amendments of 20 October 2026: the time limit for preparing the Client's materials (subsection 5.1.5) and the condition for issuing the Independent Auditor's Review Report (subsection 6.1.1) are 7 (seven) business days, consistent with subsection 2.3; the receipt of notices sent by e-mail (subsection 10.3) has been aligned with subsection 13.6.4; the addressees of the Independent Auditor's Review Report are set out in subsection 3.1, to which subsection 15.4 refers; the legal basis of subsection 13.5.6 is subsection 116 (2) 4) and subsection 196 (2) of the Law of Obligations Act, and subsection 13.13.2 refers to subsection 139 (2) of that Act (duty to mitigate loss).

Amendments of 29 October 2026 (applicable to Engagement Agreements concluded or renewed on or after 1 November 2026): new subsections 4.8 (costs of responding to proceedings relating to the Client and to third-party requests), 4.9 (travel, accommodation and subsistence expenses), 5.3 (tax obligations arising from cross-border management, operations and workforce), 5.4 (independence — the Client's duty to notify and the restriction on recruiting members of the engagement team), 5.5 (international sanctions), 5.6 (electronic provision of accounting data), 6.2 (services to the Client's competitors and conflicts of interest), 12.2 (procedure for amending the Appendix), 12.3 (precedence of languages), 12.4 (entire agreement and exclusion of the Client's standard terms), 12.5 (survival and partial invalidity), 15.7 (cloud-based tools and tools based on artificial intelligence) and 15.8 (reliance only on final written reports). Also new subsections 4.10 (exclusion of set-off), 4.11 (technology and compliance charge), 7.6 (third-party claims and exclusion of protective effect), 7.7 (proportionate liability), 8.8 (retention of the Client's documents) and 16.3 (handling of complaints).

This Appendix to the Engagement Agreement uses the terms defined in the Engagement Agreement and takes into account the facts that:

- In connection with the position of the Audit Firm in society which requires it to be independent and objective in its activity, the review service provided under the Engagement Agreement is inseparably linked to its intended users (the general public and the users listed in the professional standards set forth in section 46 of the Auditors Activities Act) in whose interest the review service is provided under the Engagement Agreement.

- The Client has to organise its accounting and prepare its annual report in accordance with the Accounting Act and in compliance with the requirements and obligations related to the presentation of the annual report that are set forth in the Commercial Code.

- The provisions of the Law of Obligations Act shall apply to the Engagement Agreement along with the specifications provided in respect of engagement agreements in the Auditors Activities Act.

The Parties enter into the Engagement Agreement under the following terms and conditions:

1. The Review Service to be Provided by the Audit Firm and the Subject Matter

1.1. The Review service to be provided by the Audit Firm and the subject matter are set forth in the Engagement Agreement.

2. The Time Frame for the Service to be Provided by the Audit Firm

2.1. The duration of the Review (the work measured in hours) is set forth in the Engagement Agreement.

2.2. The date when the Audit Firm shall issue the Independent Auditor's Review Report is set forth in the Engagement Agreement.

2.3. The Client shall submit to the Audit Firm the draft Financial Statements and management report prepared and approved by the Client's management board at least 21 days before the deadline referred to in subsection 2.2 of the Engagement Agreement and, at least 7 business days before the Audit Firm's respective agreed visit to the Client (the interim visit and the post-reporting date visit), all other documents requested from the Client by the Audit Firm for the performance of the engagement, including the documents/files listed in Appendix 3 to the Engagement Agreement. If the subject matter of the review of financial information (the Financial Statements) is missing, or the Client delays in submitting the Financial Statements, the management report or any other documents requested by the Audit Firm for the performance of the engagement, the deadline for issuing the Independent Auditor's Review Report shall be extended and the new deadline shall be determined by separate agreement between the Parties. If the Parties fail to reach agreement, the Audit Firm shall determine the deadline for issuing the Independent Auditor's Review Report unilaterally.

3. The Independent Auditor's Review Report and the Signatory of the Report

3.1. Based on the Review performed, the Audit Firm shall issue the Independent Auditor's Review Report which is addressed to the Client's shareholders or members (in the case of a foundation, to its supervisory board) and in which it expresses, in the form of a negative assurance conclusion on the Financial Statements, limited assurance obtained by conducting the Review (Auditors Activities Act section 51 subsection 3 and International Standard on Review Engagements (Estonia) 2400 (revised)). Illustrative examples of independent auditor's review reports are set out in the illustrative appendix to International Standard on Review Engagements (Estonia) 2400 (Revised) and are available on the website of Audiitorkogu (the Estonian Auditors' Association).

3.2. The person that signs the Independent Auditor's Review Report on behalf of the Audit Firm is set forth in the Engagement Agreement.

3.3. For better fulfilment of its professional responsibilities and at own risk, the Audit Firm may involve in the performance of the Review experts, assistants and other persons that act under the supervision of the Audit Firm.

3.4. The Audit Firm shall perform its obligations with the due care required by the professional standards of independent auditors, but does not guarantee the giving of a conclusion of any particular content or the issuance of the Independent Auditor's Review Report by any particular date. The date of the report depends on the performance of the Client's obligations, and the report cannot be dated earlier than the date on which the Audit Firm has obtained sufficient appropriate evidence and has received the Client's representation letter.

4. The Service Fee and the Settlement Procedure

4.1. The fee for the service provided by the Audit Firm is set forth in the Engagement Agreement.

4.2. The fee for the Review does not include the fees for other professional services provided by the Audit Firm. If a consultation or other service requested by the Client is beyond the scope of the Review, it will be agreed separately in writing.

4.3. If the scope of the Review increases because the Audit Firm has to perform additional or more extensive procedures to express a negative assurance conclusion or to obtain assurance about the fact that a modified report must be issued in accordance with the requirements of paragraph 58 of International Standard on Review Engagements (Estonia) 2400 (revised), the

Audit Firm may charge an additional fee at the rate of 250 (two hundred and fifty) euros per hour plus value added tax, but not more than 2,000 (two thousand) euros for the review of each version.

4.4. The fee and time schedule of the Review performed by the Audit Firm are estimated, among other things, based on the Audit Firm's preliminary assessment of the Client's accounting and the information provided to the Audit Firm by the Client's staff and assuming a reasonable level of assistance from the Client's staff. When the scope and/or duration of the Review increase(s) because the Client fails to meet its contractual obligations or does not meet them properly, the Audit Firm may change its fee and the deadlines scheduled for performing the work. If, during the Review, circumstances arise that do not allow the Audit Firm to perform the Review for the fee agreed in subsection 4.1. of the Engagement Agreement, the Parties will agree an additional fee and the continuation of the Review (including the changes in deadlines).

4.5. When the performance of the Review procedures is delayed or the volume of the work planned by the Audit Firm increases (e.g. the Audit Firm has to make repeated corrections or re-check updated versions of Financial Statements) due to circumstances related to the Client, the Audit Firm may increase its fee based on the time spent on the additional work by applying the hourly rate and the cap per version set out in subsection 4.3 of this Appendix, as follows:

4.5.1. First-time Adjustment or Correction

If the Audit Firm concludes that the Financial Statements submitted by the Client contain deficiencies, the Audit Firm shall provide the Client, at the latter's request, with a written explanation of the deficiencies on the basis of which the Client shall change and/or supplement the Financial Statements. After that the Client shall submit the changed and/or supplemented Financial Statements, which have been approved by the management board, to the Audit Firm for issuance of the Independent Auditor's Review Report. The additional fee set out in subsection 4.3. does not apply to the first-time adjustment or correction of the Financial Statements.

4.5.2. Repeated Adjustment or Correction

If subsequent to the adjustment or correction specified in subsection 4.5.1. the Audit Firm concludes that the Client's Financial Statements require further changing and/or supplementing, the Client shall be notified thereof. If the Client wishes to additionally change and/or supplement the Financial Statements, the Client shall submit the new, changed and/or supplemented Financial Statements to the Audit Firm. In the case of any deficiencies therein the Audit Firm shall provide the Client with a new written explanation on the basis of which the Client shall change and/or

supplement the Financial Statements. The Parties to the Engagement Agreement may continue this procedure until they come to a mutually satisfying conclusion concerning the Financial Statements. The Client shall pay for the work performed under this subsection in accordance with subsection 4.3 of this Appendix.

4.6. The Client shall pay the amount due for the Review within 7 calendar days after the date of issue of the Audit Firm's invoice to the current account of the Audit Firm. When the Client does not settle the amount invoiced by the Audit Firm by the due date, the Client shall pay interest on arrears accruing at the rate of 0.25% per day for each day of delay. The costs of collecting any overdue invoiced amounts shall be covered by the Client.

4.7. If the Client fails to observe the deadlines agreed in the Engagement Agreement or its appendices, including the deadlines referred to in subsection 2.3 of this Appendix, the Client shall pay a contractual penalty of 10% of the total value of the services covered by the Engagement Agreement. The Audit Firm need not prove that any loss has been incurred in order to claim the contractual penalty. Payment of the contractual penalty does not remedy the breach for the purposes of subsections 13.2 and 13.5 and does not restrict any other rights of the Audit Firm.

4.8. If the Client requests, or a law or regulation requires, the Audit Firm to produce documents, give explanations or testify in court, administrative, supervisory or other proceedings relating to the Client in which the Audit Firm is neither a party nor the person under investigation, or to respond to a third party's request concerning the Client (including requests made with the Client's consent by banks, investors or advisers), the Client shall reimburse the Audit Firm for the time spent at the hourly rate referred to in subsection 4.3 and the related costs, including legal fees. Documents are released in accordance with the Audit Firm's release procedure and the requirements of professional secrecy; subsection 13.13.3 governs enquiries from a successor audit firm.

4.9. Where Review procedures (including visits to components or places of business) are performed outside Harju County or abroad, the Client shall reimburse the Audit Firm's travel, accommodation and subsistence expenses on the basis of actual costs; the expenses shall be agreed with the Client before the trip.

4.10. The Client may not set off against the Audit Firm's claim for fees any claim of its own that the Audit Firm has not acknowledged in writing or that has not been established by a court judgment that has entered into force.

4.11. Unless otherwise agreed in the Engagement Agreement, a technology and compliance charge of 2.5% of the fee, but not more than EUR 2,000 per financial year, is added to the fee agreed in subsection 4.1 of the Engagement Agreement to cover the costs of the information systems, data analytics and artificial intelligence tools, information security and the anti-money

laundering and sanctions screening databases used in performing the Review. The charge is shown as a separate line on the invoice and is subject to VAT.

5. The Responsibilities of the Client

5.1. The Client shall be responsible for:

5.1.1. implementing and maintaining an effective internal control system that management determines is necessary to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error;

5.1.2. selecting appropriate accounting policies and measurement bases, designing and applying internal accounting regulations and safeguarding the entity's assets in accordance with the requirements of applicable legislation, and preparing and retaining the required accounting records, registers and Financial Statements;

5.1.3. preparing the draft management report and Financial Statements in good faith and applying appropriate measures for verifying the correctness of information;

5.1.4. ensuring access and providing the Audit Firm with all the source documents and other information required for the performance of the Review as well as all valid contracts and agreements and information on any contracts and agreements the Client intends to conclude before the end of the Review. The Audit Firm may make copies, duplicates or extracts of the documents named in the previous sentence and obtain the evidence required for the performance of the Review in other ways. For example, information and documents are required when the source documents and other information required for the Review are not or are insufficiently recorded in the Client's accounting or when there is no data on them, but in the reasoned opinion of the Audit Firm they are required for the performance of the Review;

5.1.5. preparing the materials required for the performance of the Review at least 7 (seven) business days before each stage of the Review based on the list provided by the Audit Firm and during the Review based on the requests of the Audit Firm;

5.1.6. ensuring the cooperation of its staff in all Review procedures throughout the performance of the Review and unlimited access to persons associated with the Client from whom the Audit Firm considers it necessary to obtain evidence for the Review;

5.1.7. paying for the Review in accordance with the terms set forth in the Engagement Agreement;

5.1.8. confirming in a management representation letter submitted before the issue of the Independent Auditor's Review Report that all information presented in the Financial Statements is true, accurate and complete and that all contingent liabilities, transactions with related parties, significant subsequent events and other important matters are disclosed in the Financial Statements and that no information has been withheld from the Audit Firm that could affect making a true and fair assessment of the financial information. The Client shall provide the representation letter within the term specified in the Audit Firm's written request, which shall not be shorter than 5 (five) business days from receipt of the request. The representation letter shall be signed by all members of the Client's management board and its date shall not be later than the date of the Independent Auditor's Review Report. The Client confirms that it is aware that failure to provide the representation letter prevents the issuance and dating of the Independent Auditor's Review Report and constitutes an independent ground for extraordinary cancellation of the Engagement Agreement (subsection 13.2.5). The Audit Firm may withhold the Independent Auditor's Review Report from the Client until the representation letter has been obtained;

5.1.9. making sure that the Independent Auditor's Review Report is used only as an integral part of the full annual report;

5.1.10. cooperating with the Audit Firm in the performance of the Review in every possible way so as to help achieve the result of the Review.

5.2. By signing the Engagement Agreement, the Client confirms that the decision to enter into the Engagement Agreement with the Audit Firm and the terms of remunerating the Audit Firm have been approved by the Client's competent governing body.

5.3. Tax obligations arising from cross-border management, operations and workforce.

5.3.1. The Client shall notify the Audit Firm no later than during the planning of the Review, and without delay upon any change in circumstances, if during the reporting period or an earlier period for which the assessment of tax has not become time-barred at least one of the following circumstances exists or has existed: (a) a member of the Client's management board or another person who makes the Client's management or strategic decisions is a tax resident of a country other than Estonia, or the Client's management decisions are made partly or wholly outside Estonia; (b) the Client has or has had a place of business in a foreign country (for example an office, a warehouse, a construction, installation or other site), the Client provides services on site in a foreign country, or a representative or agent acts on the Client's behalf in a foreign country with authority to conclude contracts or to conduct negotiations binding on the Client; (c) an employee or a member of the management board of the Client, or

another person working for the Client (including under a service contract), works permanently or to a significant extent outside Estonia, including remotely.

5.3.2. Where a circumstance referred to in subsection 5.3.1 exists, the Client shall ensure that the Client's management has assessed and documented the resulting tax obligations – including the Client's tax residency in a foreign country, the creation of a permanent establishment, the obligation to register as an employer and to pay payroll taxes and social security contributions, value added tax or other indirect tax (including sales tax) and real estate tax – together with the time at which they arose and their financial effect on the reporting period and earlier periods, and has recognised or disclosed them in the Financial Statements in accordance with the applicable financial reporting framework. The Client shall submit the assessment and the supporting documents to the Audit Firm no later than together with the draft Financial Statements (subsection 2.3) or by an earlier date specified in the Audit Firm's written request.

5.3.3. If, in the Audit Firm's judgement, the assessment of the Client's management does not constitute sufficient appropriate evidence having regard to the complexity of the circumstances or the materiality of the possible effect, the Client shall, on the basis of the Audit Firm's reasoned written request and by the date specified in the request, which shall not be shorter than 30 (thirty) days, submit a written opinion of a tax adviser competent in the tax law of the relevant country and independent of the Audit Firm, or a written position of the competent tax authority (including a binding advance ruling), containing an assessment of whether and from when the obligation arose and of its financial effect (tax, interest and possible penalties) on the reporting period and earlier periods. The cost of obtaining the assessment, opinion or position shall be borne by the Client; subsection 3.3 governs only experts engaged by the Audit Firm.

5.3.4. The Audit Firm shall evaluate the competence, capabilities and objectivity of the person who issued the opinion or position referred to in subsection 5.3.3 and the appropriateness of that person's work as evidence (ISRE (EE) 2400 (Revised)). The opinion or position submitted is not binding on the Audit Firm and does not replace its professional judgement. Owing to independence requirements, the Audit Firm shall not prepare or provide to the Client the assessment, opinion or position referred to in this subsection.

5.3.5. The Client confirms that it is aware that, if the assessment, opinion or position referred to in subsections 5.3.2 and 5.3.3 is not submitted, the Audit Firm may be unable to obtain sufficient appropriate evidence, which in that case results in an Independent Auditor's Review Report with a modified conclusion (a qualified conclusion or a

disclaimer of conclusion) (ISRE (EE) 2400 (Revised)), and that failure to submit them constitutes failure to provide documents and information within the meaning of subsections 7.5 and 13.2.3. If a tax obligation or contingent liability arising from the assessment, opinion or position is not recognised or disclosed in the Financial Statements, the Audit Firm shall evaluate its effect on the conclusion; where the Audit Firm becomes aware of non-compliance with tax requirements, subsection 13.2.7 applies.

5.4. Independence. The Client shall notify the Audit Firm without delay of any circumstances that may affect the independence of the Audit Firm or of a member of the engagement team, including an intention to offer a member of the engagement team, the signatory of the Independent Auditor's Review Report or a shareholder of the Audit Firm employment, a position on a governing body or a similar position (Section 524 of the IESBA (EE) Code of Ethics), business relationships, loans or guarantees between the Client or its managers and the Audit Firm or its personnel, and gifts or hospitality exceeding what is trivial and customary (Sections 420, 510, 511 and 520). The Client shall not employ or engage a member of the engagement team during the Review or within 12 (twelve) months after the date of the Independent Auditor's Review Report without the Audit Firm's prior written consent; in the event of a breach, the Client shall pay a contractual penalty equal to six months' gross salary of the person concerned at the Audit Firm. The overview of related parties provided under Appendix 4 to the Engagement Agreement also serves as the basis for assessing the Audit Firm's independence with respect to the Client's related entities (paragraph R400.20 of the Code of Ethics); the Client shall notify the Audit Firm of any changes in its related entities.

5.5. The Client shall notify the Audit Firm without delay if the Client, its shareholder, beneficial owner, a member of its governing body or a significant transaction partner is included in a list of subjects of international sanctions, or if the Client's activities or transactions are connected with countries, persons, goods or services subject to sanctions or export controls. The Audit Firm may refuse to perform any act that would conflict with the International Sanctions Act or the sanctions regulations of the European Union, in which case subsection 13.2.10 applies.

5.6. The Client shall provide its accounting data, including all general ledger and journal entries for the reporting period, in full and unaltered form in the electronic format specified by the Audit Firm, or shall grant the Audit Firm read-only access to its accounting software. The Audit Firm may process the data with data analytics tools (subsection 15.7).

6. The Responsibilities of the Audit Firm

6.1. The Audit Firm shall be responsible for:

6.1.1. issuing, based on the Review performed, an Independent Auditor's Review Report on the Client's Financial Statements on the date agreed in the Engagement Agreement at the latest, provided that the Client has submitted its Financial Statements to the Audit Firm at least 7 (seven) business days before the agreed date of issue of the Independent Auditor's Review Report and has fulfilled all its other obligations in a timely manner. The Independent Auditor's Review Report is issued to the Client in the format provided in the law and professional standards, in Estonian, signed or digitally signed by the audit Firm (Auditors Activities Act section 51 subsection 3, International Standard on Review Engagements (Estonia) 2400 (revised));

6.1.2. issuing, if necessary, a written memorandum to the Client's management in which the Audit Firm highlights its findings and makes recommendations and suggestions;

6.1.3. informing the Client forthwith of any problems that prevent the Audit Firm from fulfilling its obligations and the measures that the Audit Firm will apply to eliminate or overcome such problems.

6.2. The Audit Firm may provide services to the Client's competitors and to other persons related to the Client or having interests conflicting with those of the Client, applying the safeguards of Section 310 of the IESBA (EE) Code of Ethics and preserving confidentiality (section 8). The engagement team is not deemed to possess knowledge held by other personnel of the Audit Firm as a result of serving other clients. The Client shall notify the Audit Firm without delay of any conflict of interest known to it.

7. Liability of the Parties

7.1. The Client shall not be liable for breaching its obligations under the Engagement Agreement if this was caused by unforeseen circumstances or circumstances beyond the control of the Parties (force majeure).

7.2. The Parties define force majeure as any event or circumstance that is beyond a Party's control such as a fire, activity of a military nature, strike, mass disorder, flooding or other event or circumstance with similar features which prevents that Party from duly meeting its obligations under the Engagement Agreement or renders it impossible. Events resulting from the negligence or deliberate acts of a Party or its staff do not qualify as force majeure.

7.3. The Audit Firm shall be liable to the Client in accordance with the provisions in the Auditors Activities Act.

7.4. The Audit Firm shall not be liable when the damage caused is not the fault of the Audit Firm; this includes cases where the damage caused results from misleading information provided by the Client during the Review either orally or in writing or the Client's failure to provide information. The maximum limit

of the Audit Firm's liability is ten times the fee agreed in the Engagement Agreement; the limit shall not apply where the damage results from gross negligence or intent. The Audit Firm shall not be liable for loss of profit, non-patrimonial damage, reputational harm or damage arising from claims brought against the Client by third parties. The Audit Firm shall not be liable for damage to the extent that it was caused by the Client's own breach of its obligations, including the failure to provide, or the late provision of, information, documents or the representation letter. Any claim of the Client against the Audit Firm shall be submitted to the Audit Firm in writing within 24 (twenty-four) months from the day on which the Client became aware, or ought to have become aware, of the circumstance giving rise to the claim. The limitations set out in this subsection shall not apply in the case of an intentional breach.

7.5. The Audit Firm may suspend the performance of the Review until the Client has settled any invoices not paid when due, or until the Client has provided the documents necessary for the performance of the Review or the representation letter. The period of suspension is not a delay on the part of the Audit Firm and no term arising from the Engagement Agreement shall run against the Audit Firm during that period. The Audit Firm shall notify the Client in writing of the suspension and of its reason; suspension is not a cancellation of the Engagement Agreement and does not restrict the Audit Firm's right to cancel the Engagement Agreement at a later date.

7.6. The Engagement Agreement is not a contract with protective effect for third parties within the meaning of section 81 of the Law of Obligations Act, and the Audit Firm owes no duty of care under the Engagement Agreement to third parties. A third party may rely on the Independent Auditor's Review Report or any other report of the Audit Firm only on the basis of the Audit Firm's prior written consent and on the conditions set out therein. The Client shall reimburse the Audit Firm for the reasonable costs of defending against third-party claims and for the damage suffered by the Audit Firm to the extent that the claim arises from the Client's use of the Independent Auditor's Review Report or other documents contrary to section 15 or from incorrect, incomplete or misleading information provided by the Client.

7.7. Where the damage suffered by the Client has, in addition to the Audit Firm, been caused or contributed to by the Client itself, its management, employees or advisers or by another third party, the Audit Firm is liable only for that part of the damage which corresponds to the extent of its fault and causal contribution (section 139 of the Law of Obligations Act); the insolvency of, a limitation of liability of, or a failure to bring a claim against other persons does not increase the Audit Firm's share.

8. Confidentiality

8.1. Any documents that the Audit Firm prepares in connection with performing the Review and/or any documents that the Client prepares and submits to the Audit Firm as well as any other materials and/or information presented

to the Audit Firm during the Review shall be regarded as work papers, which are the property of the Audit Firm. Work papers are confidential and the Audit Firm retains them in accordance with the requirements of Estonian legislation and in conformity with the internal policies and regulations of the Audit Firm. Work papers may be disclosed in the cases provided by law.

8.2. The Client may not disclose and/or make available to third parties the Audit Firm's documents prepared during the Review without the prior written consent of the Audit Firm except in the cases provided by the legislation of the Republic of Estonia.

8.3. The Client shall keep confidential the methods and techniques of performing the Review that were used to reach the Review conclusion. The confidentiality requirement does not apply to information that is publicly available or to the client relationship between the Audit Firm and the Client whose existence the Audit Firm may disclose to clients, prospective clients and other third parties.

8.4. The Audit Firm shall keep confidential the information and documents obtained in the course of its professional activities. The obligation to keep professional secrets, which is set forth in the previous sentence, has no time limit and shall apply even when the Audit Firm ends its professional activity.

8.5. There is no obligation to maintain confidentiality when the Audit Firm has the Client's written permission to disclose information or when the Audit Firm is required to disclose information and documents under the Auditors Activities Act.

8.6. The Audit Firm shall maintain all copyright and other intellectual property rights to everything it has created, developed or designed before or during the performance of the Review including but not limited to systems, methods, software, know-how and work documents. The Audit Firm shall also maintain all copyright and other intellectual property rights to the reports, written advice and other materials it has submitted to the Client.

8.7. The Audit Firm shall use the information it obtains in the framework of the Engagement Agreement only for the performance of the Review and shall not disclose it to other parties.

8.8. The Client shall itself retain its source accounting documents, registers and other documents submitted in the course of the Review for the period prescribed by the Accounting Act. Copies and extracts submitted to the Audit Firm form part of the working papers; the Audit Firm is not the custodian of the Client's documents and does not return them unless otherwise agreed.

9. Money Laundering and Terrorist Financing Prevention

9.1. The Audit Firm has the obligation to identify the Client and its legal capacity, to identify and verify the identity and the right of representation of the

members of the Client's management board and the actual beneficiary (or actual beneficiaries). Copies of the information gathered on verifying the identity and the right of representation of the members of the Client's management board and the actual beneficiary (or actual beneficiaries) are appended to the Engagement Agreement.

9.2. The Client has the obligation to submit at the request of the Audit Firm any documents that are necessary for applying the diligence measures arising from the Money Laundering and Terrorist Financing Prevention Act and to provide relevant information, including information about the transactions conducted and the funds used by the Client, which must be consistent with the nature and scope of the Client's economic activities, as well as information about any changes in the list of actual beneficiaries.

10. Notices of the Parties

10.1. Any agreement made between the Parties under the Engagement Agreement including any notice or information related to the performance or amendment of the Engagement Agreement or a dispute resulting from the Engagement Agreement shall be deemed to have been delivered in accordance with the Engagement Agreement when it has been sent to the other Party in a format which can be reproduced in writing either by fax or email or in writing or has been delivered to the other Party in exchange for a signature at the address recorded in the Engagement Agreement. Any data and declarations of intention related to the Engagement Agreement that have an informative nature and whose delivery to the other Party has no legal consequences shall be sent using a means of communication that a Party finds suitable (telephone, email).

10.2. A Party shall notify the other Party to the Engagement Agreement in the manner described in subsection 10.1 of this Appendix also of any circumstances that may affect or obstruct the discharge of the obligations or the realisation of the rights set forth in the Engagement Agreement.

10.3. A notice sent in a format that can be reproduced in writing (by e-mail) shall be deemed to have been received on the business day following the day on which it is sent to the e-mail address specified in the Engagement Agreement or in subsection 13.10, irrespective of whether the other Party has confirmed receipt (subsection 13.6.4). A written notice shall be deemed to have been received when 5 calendar days have passed since it was mailed. A notice sent by registered mail shall be deemed to have been received when it has been delivered to the other Party in exchange for a signature or its postal retention period has expired.

10.4. Either Party shall notify the other Party of any changes in the data recorded in the Engagement Agreement within 2 business days after the change was made. If a Party breaches this provision, a notice sent by the other Party to the address recorded in the Engagement Agreement shall be deemed to have been properly delivered.

11. The Effective Date

11.1. The Engagement Agreement, any appendices to the Engagement Agreement and their changes and supplements shall take effect as of their signature by the Parties.

12. The Amendment of the Engagement Agreement

12.1. The terms and conditions of the Engagement Agreement can be amended and the Engagement Agreement can be supplemented only on the basis of a written agreement between the Parties.

12.2. By way of exception to subsection 12.1, the Audit Firm may amend this Appendix and the other appendices to the Engagement Agreement unilaterally by publishing the new version on its website and notifying the Client of the amendment by e-mail at least 30 (thirty) days before the amendment takes effect. If the Client does not agree with the amendment, it may terminate the Engagement Agreement in writing before the amendment takes effect, in which case subsection 13.8 applies. If the Client has not terminated the Engagement Agreement before the amendment takes effect, it is deemed to have accepted the amendment. An amendment that worsens the Client's position does not apply to a Review whose Independent Auditor's Review Report is issued before the amendment takes effect, except for an amendment required by law or by ISRE (EE) 2400 (Revised).

12.3. This Appendix and the other appendices to the Engagement Agreement have been drawn up in Estonian; the English and Russian texts are translations. In the event of any discrepancy between the texts or a dispute over interpretation, the Estonian text prevails.

12.4. The Engagement Agreement together with its appendices constitutes the entire agreement between the Parties concerning the audit service and supersedes the Parties' prior agreements and correspondence on the same subject. The Client's standard terms, including terms contained in procurement documents, purchase orders or the Client's contract forms, do not apply to the Engagement Agreement unless the Audit Firm has expressly agreed to them in writing (section 40 of the Law of Obligations Act).

12.5. The expiry or termination of the Engagement Agreement does not affect the provisions which by their nature are intended to remain in force after it, including sections 4 (fees), 7 (liability) and 8 (confidentiality), subsections 13.7–13.14 and sections 14 (data protection) and 16. The invalidity or nullity of an individual provision of the Engagement Agreement does not affect the validity of the remaining provisions (section 85 of the General Part of the Civil Code Act).

13. The Expiry and Termination of the Engagement Agreement

13.1. Extraordinary cancellation of the Engagement Agreement may only take place with a good reason (subsection 57 (1) of the Auditors Activities Act), by giving the other Party a written notice of cancellation. A good reason means a circumstance in which, considering all the circumstances and the interests of both Parties, the cancelling Party cannot reasonably be expected to continue performing the Engagement Agreement.

13.2. In order to avoid disputes as to which circumstances entitle a Party to cancel the Engagement Agreement extraordinarily, the Parties have agreed on the following non-exhaustive list of circumstances which the Parties deem to constitute a good reason for extraordinary cancellation of the Engagement Agreement by the Audit Firm. Such circumstances include, but are not limited to:

13.2.1. failure of the Client to settle an invoice submitted by the Audit Firm within more than 60 (sixty) days after the due date in a situation where the Audit Firm has warned the Client about extraordinary cancellation of the Engagement Agreement but the Client has still failed to promptly settle the invoice;

13.2.2. declaration of the Client's bankruptcy, abatement of bankruptcy proceedings, commencement of liquidation or compulsory dissolution proceedings in respect of the Client, or the Client's persistent insolvency;

13.2.3. the Client's failure, within a reasonable additional term granted by the Audit Firm, to provide the information, documents or explanations necessary for the performance of the Review (including the Financial Statements and the management report), or the Client's obstruction of the Audit Firm's access to information, documents or persons from whom the Audit Firm considers it necessary to obtain evidence (section 56 of the Auditors Activities Act), as a result of which the performance of the Review or the issuance of the Independent Auditor’s Review Report is impossible or materially impeded. The Parties agree that the ground set out in this subsection is also met where the Client has failed to provide the information, documents or explanations specified in the Audit Firm's written request within 60 (sixty) days of the date of that request, irrespective of whether the Audit Firm has granted a separate additional term; in such case the Parties deem the expiry of the 60-day period without result to be equivalent to the granting of a reasonable additional term. The Parties agree that a notice, confirmation or promise by the Client to provide information, documents or explanations in the future does not constitute provision thereof and does not remedy the breach referred to in this subsection;

13.2.4. unreasonably long delay of the Review for reasons attributable to the Client, including where the Client has delayed the performance of an obligation under the Engagement Agreement or a response to an inquiry of the Audit Firm for more than 30 (thirty) consecutive days, or where the timetable agreed between the Parties has become unachievable for reasons attributable to the Client, and the Client has failed to remedy the breach within an additional term granted by the Audit Firm. The Parties agree that the ground set out in this subsection is also met where the issuance of the Independent Auditor’s Review Report has been delayed for reasons attributable to the Client by more than 90 (ninety) days beyond the deadline agreed in the Engagement Agreement or determined unilaterally by the Audit Firm, irrespective of whether the Audit Firm has granted a separate additional term;

13.2.5. the preconditions for a review engagement within the meaning of International Standard on Review Engagements (EE) 2400 (Revised) are not met or cease to exist during the term of the Engagement Agreement, including where the Client's management does not acknowledge or understand its responsibility for the preparation of the Financial Statements, for such internal control as is necessary, or for providing the Audit Firm with information and access, or refuses to provide the representation letter or a written confirmation of its responsibilities, fails to provide the representation letter within the term specified in the Audit Firm's written request, or withdraws a confirmation already given. The Parties agree that failure to provide the representation letter within the term specified in the Audit Firm's written request constitutes refusal to provide the representation letter for the purposes of this subsection, irrespective of whether the Client has expressly refused or has failed to respond to the request. The Client confirms that it is aware that, under paragraphs 61-65 of International Standard on Review Engagements (EE) 2400 (Revised), without a representation letter signed by all members of the Client's management board the Audit Firm cannot date or issue the Independent Auditor’s Review Report as at any date, and that failure to provide the representation letter is therefore not capable of being remedied by the subsequent delivery of other documents or by the performance of additional work;

13.2.6. the Client has knowingly provided the Audit Firm with false, incomplete or misleading information or forged documents, has concealed circumstances material to the Review, or the Audit Firm has reasonable doubts as to the integrity of the Client's management (including suspected fraud) in respect of which the Client's management or supervisory board fails to take appropriate action;

13.2.7. the Audit Firm becomes aware of the Client's non-compliance, or reasonably suspected non-compliance, with laws and regulations

(including tax, environmental, licensing or other requirements), and the Client's management or supervisory board does not take remedial action that the Audit Firm considers appropriate, even where such non-compliance is not material to the Financial Statements;

13.2.8. the mandatory annual client relationship and engagement continuance risk assessment performed by the Audit Firm in accordance with the professional standards of independent auditors and quality management requirements concludes that continuing the client relationship or the engagement is not permissible or would expose the Audit Firm to unacceptable risk, including material reputational risk;

13.2.9. after the conclusion of the Engagement Agreement, the Audit Firm becomes aware of information concerning circumstances which, had they been known before the conclusion of the Engagement Agreement, would under the Audit Firm's client and engagement acceptance requirements have caused the Audit Firm to decline to conclude the Engagement Agreement or to accept the engagement;

13.2.10. the Audit Firm is unable to apply the due diligence measures required under the Money Laundering and Terrorist Financing Prevention Act, the Client fails to provide the information or documents necessary for that purpose, or the Audit Firm comes to suspect money laundering, terrorist financing or a breach of international sanctions;

13.2.11. circumstances emerge or arise (including as a result of changes in the Client's shareholders, members of governing bodies or beneficial owner) which threaten the independence of the Audit Firm or the independent auditor or create a conflict of interest, and which cannot be adequately mitigated by the application of safeguards;

13.2.12. after the conclusion of the Engagement Agreement, the Client's management imposes a limitation on the scope of the Review which, in the Audit Firm's assessment, would be likely to result in a disclaimer of conclusion;

13.2.13. the Client attempts to improperly influence the content of the Independent Auditor’s Review Report or the professional judgment of the independent auditor (including by means of pressure, threats or the offering of inducements), or demands that the Review be performed in a manner contrary to legislation, ISRE (EE) 2400 (Revised) or professional ethics requirements;

13.2.14. the conduct of the Client or its representatives towards the Audit Firm, the independent auditor or the Audit Firm's staff is abusive, threatening or otherwise such that the relationship of trust between the Parties has been irreparably damaged, and also where the Client states in writing or clearly demonstrates by its conduct that it has lost

trust in the Audit Firm or the independent auditor. The Parties agree that the Client's right to contest the Audit Firm's positions or the cancellation of the Engagement Agreement does not in itself constitute a ground under this subsection; the ground is met where the Client's conduct creates an intimidation or self-interest threat to the objectivity of the independent auditor which cannot be reduced to an acceptable level by the application of safeguards;

13.2.15. the employment or cooperation relationship between the Audit Firm and an expert with industry-specific knowledge, or the project manager of the engagement, whose involvement is necessary for the performance of the Review, has ended, and the Audit Firm is unable, using reasonable efforts, to secure a replacement, as a result of which the Review can no longer be performed in accordance with the professional standards of independent auditors (including quality management and professional competence and due care requirements);

13.2.16. the Client otherwise materially breaches its obligations under the Engagement Agreement or legislation and fails to remedy the breach within a reasonable additional term granted by the Audit Firm, and also where the Client repeatedly breaches its obligations under the Engagement Agreement or legislation, irrespective of whether each individual breach has been remedied.

13.3. Good reasons for extraordinary cancellation of the Engagement Agreement by the Client include, but are not limited to:

13.3.1. revocation of the Audit Firm's activity licence, or the withdrawal or suspension of the professional title of the independent auditor signing the Independent Auditor’s Review Report, where the Audit Firm does not ensure the replacement of the signatory;

13.3.2. a material breach of independence or professional ethics requirements by the Audit Firm;

13.3.3. a material breach of confidentiality obligations by the Audit Firm;

13.3.4. a material and continuing delay in the performance of the Review for reasons attributable to the Audit Firm, where the Audit Firm has failed to remedy the breach within a reasonable additional term granted by the Client;

13.3.5. the Audit Firm's failure to ensure the replacement of an expert with industry-specific knowledge or of the project manager necessary for the performance of the Review, where the previous employment or cooperation relationship with such person has ended and the proper performance of the Review is thereby materially impeded.

13.4. In accordance with subsection 57 (2) of the Auditors Activities Act, disagreements regarding accounting issues or matters related to the professional activities of the independent auditor do not qualify as a good reason for cancellation of the Engagement Agreement. A good reason does not include, among other things:

13.4.1. a disagreement between the Parties on accounting policies, accounting estimates or the information to be disclosed in the Financial Statements;

13.4.2. the fact that the sworn auditor intends to issue, or has issued, an Independent Auditor’s Review Report with a modified conclusion (including a qualified conclusion, an adverse conclusion or a disclaimer of conclusion);

13.4.3. the Client's wish to obtain an independent auditor's conclusion of a different content, or to replace the Audit Firm with a view to obtaining a conclusion more agreeable to the Client;

13.4.4. the ordinary volume of work of the Review, the extent of the review procedures, or the Audit Firm's justified requests for additional information.

13.5. Where the good reason consists in a breach of an obligation by the other Party which is capable of being remedied, the Party intending to cancel shall, before cancelling the Engagement Agreement, give the other Party a written warning describing the breach, granting a reasonable additional term for remedying the breach and giving notice of the intention to cancel the Engagement Agreement extraordinarily upon the expiry of that term without result. A warning and an additional term are not required where at least one of the following circumstances exists:

13.5.1. the breach is by its nature incapable of being remedied;

13.5.2. the need or obligation to cancel arises from legislation or the professional standards of independent auditors, including in the cases specified in subsections 13.2.5 and 13.2.8-13.2.13;

13.5.3. the other Party has stated that it will not perform its obligation, or has failed, despite the Audit Firm's written enquiry, to state within 14 (fourteen) days when it will perform the obligation;

13.5.4. the granting of an additional term would, in the circumstances, be manifestly futile, including where the other Party has already failed to perform the same obligation within a term previously granted or within a term stated by that Party itself;

13.5.5. the Party intending to cancel has reasonable grounds to believe that the other Party will fail to perform its obligation in the future as well (subsection 116 (2) 4) of the Law of Obligations Act);

13.5.6. the other Party has breached the obligation repeatedly or is in continuing breach of it; the Parties agree that in such case the Party intending to cancel has reasonable grounds to believe that the other Party will fail to perform its obligation in the future as well (subsection 116 (2) 4) and subsection 196 (2) of the Law of Obligations Act).

13.5.7. Where relying on the ground referred to in subsection 13.5.2, the cancelling Party shall state in the notice of cancellation the specific requirement of legislation or of the professional standards of independent auditors which prevents the performance of the obligation, the giving of the conclusion or the dating of the Independent Auditor's Review Report. The Parties agree that the existence of a circumstance referred to in subsections 13.5.1-13.5.6 shall be proved by the cancelling Party and that, where so proved, the absence of a warning and an additional term is not a defect of the cancellation of the Engagement Agreement.

13.6. The Party entitled to cancel shall cancel the Engagement Agreement within a reasonable time after becoming aware of the good reason (subsection 196 (3) of the Law of Obligations Act). The notice of cancellation shall be given in writing and shall state the reason(s) for the cancellation of the Engagement Agreement and the factual circumstances substantiating them.

13.6.1. The notice of cancellation shall state all grounds for cancellation known to the cancelling Party at the time the notice is given and all factual circumstances substantiating them.

13.6.2. The Parties agree that the legal characterisation given in the notice of cancellation (the reference to a provision of the Engagement Agreement or of legislation) does not restrict the right of the cancelling Party to rely on the same factual circumstances disclosed in the notice on another ground arising from the Engagement Agreement or from legislation. What is decisive in assessing the validity of the cancellation of the Engagement Agreement is the disclosure of the factual circumstances, not their legal characterisation.

13.6.3. Where new grounds for cancellation or new factual circumstances become apparent after the notice of cancellation has been given, the Party shall give a new, independent notice of cancellation, the validity of which shall be assessed as at the date on which it is given. The new notice of cancellation does not render the earlier notice retrospectively valid and does not remedy any defect thereof.

13.6.4. A notice of cancellation and other notices arising from the Engagement Agreement are deemed received by the other Party on the business day following the day on which they are sent to the e-mail address specified in the Engagement Agreement or in subsection 13.10, irrespective of whether the other Party has confirmed receipt.

13.7. When the Engagement Agreement is cancelled, the Parties shall immediately notify the Auditors Activities Oversight Board using the register's information system and provide their explanations of the reasons for the cancellation of the Engagement Agreement (subsection 57 (3) of the Auditors Activities Act). Immediately after notifying the Auditors Activities Oversight Board, but no later than within 5 (five) business days, the Audit Firm shall provide the Client with a report on the Review procedures performed. The report on the work performed is deemed accepted by the Client unless the Client has objected in writing and with reasons within 7 (seven) days of receipt of the report, indicating which of the work recorded in the report has in its view not been performed. A general objection without item-by-item reasons is not an objection for the purposes of this subsection.

13.8. The Client shall immediately pay the Audit Firm for all work agreed in the Engagement Agreement that was performed prior to the cancellation of the Engagement Agreement and is recorded in the report specified in subsection 13.7, as well as compensate the justified expenditures already incurred by the Audit Firm in connection with the performance of the Review (subsection 57 (4) of the Auditors Activities Act). The preceding sentence shall not apply where the cancellation of the Engagement Agreement results from the suspension or expiry of the Audit Firm's activity licence. The report on the work performed referred to in subsection 13.7 constitutes evidence of the volume of work performed. The payment term and interest on arrears set out in subsection 4.6 of this Appendix apply to the invoice; the Client shall compensate all costs incurred in collecting amounts not paid when due. The Parties agree that the Client's obligation to pay for the work performed does not depend on whether the Independent Auditor’s Review Report was issued, nor on which Party cancelled the Engagement Agreement.

13.9. If the Engagement Agreement has been entered into for performing the Review of the Financial Statements of one financial year of the Client, the Engagement Agreement shall expire upon due performance by the Audit Firm. Otherwise, the Engagement Agreement is extended on each occasion for the review of the financial information of the annual accounts of the period following the period subject to review, unless either Party notifies the other Party of a contrary intention at least three months before the end of the period subject to review, and provided that the Client’s shareholders have appointed the Audit Firm as auditor for the following period in accordance with the procedure laid down in the Commercial Code. The three-month period referred to in this subsection applies to Engagement Agreements concluded on or after 9 September 2026. Engagement Agreements concluded before 9 September 2026 remain subject to the

previous one-month period until the Parties conclude an amendment to the Engagement Agreement or a new Engagement Agreement.

13.10. Contact persons and the binding effect of notices.

13.10.1. The Parties shall designate their contact persons and their e-mail addresses in the Engagement Agreement or in writing (including by e-mail). The Client's contact person may be, among others, a member of the Client's management board, its chief accountant, financial manager, accounting service provider or another person designated by the Client.

13.10.2. The Parties agree that notices, confirmations, explanations and documents sent to the Audit Firm by the Client's contact person or from that person's e-mail address are deemed to be the notices, confirmations, explanations and documents of the Client and are binding on the Client. This applies, among other things, to notices concerning the Review timetable, deadlines for providing documents, the suspension, postponement or continuation of the work, and the Client's readiness for the completion of the Review.

13.10.3. A notice referred to in subsection 13.10.2 is deemed to be a notice of the Client unless the Client proves that it had notified the Audit Firm in writing, before receipt of the notice, of the absence of that person's right of representation or of a limitation on its scope.

13.10.4. The Client shall notify the Audit Firm in writing without delay of any change of contact person. Until such notice is received, the Audit Firm shall treat the previous contact person as the Client's contact person.

13.10.5. The Audit Firm is entitled, but not obliged, to require a material notice to be confirmed by a member of the Client’s management board. Neither requiring nor not requiring such confirmation alters the binding effect of the notice for the purposes of subsection 13.10.2.

13.11. Consequences of delay attributable to the Client.

13.11.1. The Client confirms that it is aware that, under International Standard on Review Engagements (EE) 2400 (Revised), the sufficiency and appropriateness of evidence is assessed as at the date of the Independent Auditor’s Review Report and that postponement of that date gives rise to a need for additional procedures and additional work, including: (a) procedures concerning events occurring between the date of the Financial Statements and the date of the Independent Auditor’s Review Report (paragraph 58); (b) a new assessment by the Client's management board of the Client's ability to continue as a going concern, and the evaluation of that assessment up to the date of the Independent Auditor’s Review Report (paragraphs 55-57); (c) a representation letter bearing a new date and covering the period up

to the date of the Independent Auditor's Review Report (paragraphs 61-65).

13.11.2. The additional work referred to in subsection 13.11.1 is not included in the fee agreed in the Engagement Agreement. Where the issuance of the Independent Auditor's Review Report is delayed for reasons attributable to the Client by more than 60 (sixty) days beyond the deadline agreed in the Engagement Agreement, the Audit Firm shall submit to the Client in writing a new timetable and the amount of the additional fee chargeable for the additional work, or the basis for its calculation.

13.11.3. Where the Client has not agreed in writing to the new timetable and the additional fee within 14 (fourteen) days of receipt of the notice referred to in subsection 13.11.2, the Parties deem that, considering all the circumstances and the interests of both Parties, the Audit Firm cannot reasonably be expected to continue performing the Engagement Agreement and that a good reason exists for extraordinary cancellation of the Engagement Agreement by the Audit Firm (subsection 13.1). A warning and an additional term are not required in such case (subsection 13.5).

13.11.4. The Parties agree that the need for the additional work referred to in subsection 13.11.1 is not a delay or a breach of the Engagement Agreement on the part of the Audit Firm, does not render the Client's breach capable of being remedied for the purposes of subsection 13.5, and does not restrict the Audit Firm's right to rely on subsections 13.2.3-13.2.5.

13.12. Draft Independent Auditor's Review Report or draft conclusion.

13.12.1. Where the Audit Firm provides the Client with a draft Independent Auditor's Review Report or a draft conclusion, it shall be marked "DRAFT" and accompanied by a covering letter listing the open matters (documents and explanations not provided, an unsigned representation letter, procedures not completed).

13.12.2. The Parties agree that a draft: (a) is not the Independent Auditor's Review Report or a conclusion; (b) does not evidence that the Audit Firm has obtained sufficient appropriate evidence for the giving of a conclusion; (c) does not oblige the Audit Firm to issue the Independent Auditor's Review Report or to give a conclusion of the content reflected in the draft; (d) confers no right on the Client to rely on the draft or its content or to disclose it to third parties.

13.13. The Client's obligations after the Engagement Agreement ends.

13.13.1. Upon the ending of the Engagement Agreement, the Client shall without delay, and in any event within 30 (thirty) days of the ending

of the Engagement Agreement, arrange for the completion of the review of the Financial Statements through a new audit firm and provide that audit firm with all information and documents which it failed to provide to the Audit Firm.

13.13.2. The Parties agree that the obligation referred to in subsection 13.13.1 is the Client's duty to mitigate loss within the meaning of subsection 139 (2) of the Law of Obligations Act. Any costs, delays and other consequences arising from the failure to perform that obligation, or from its later performance, shall be borne by the Client. The Client's costs for the services of a new audit firm do not constitute loss recoverable from the Audit Firm to the extent that the Client would have had to bear those costs also in the event of due performance of the Engagement Agreement.

13.13.3. The Audit Firm shall respond to the reasonable enquiries of the new audit firm (paragraph 32 of International Standard on Review Engagements (Estonia) 2400 (Revised); the IESBA (EE) Code of Ethics) on condition that the Client has given its written consent and has paid the fee referred to in subsection 13.8 and reimbursed the expenditures.

13.14. Effect of cancellation of the Engagement Agreement on the Parties' claims.

13.14.1. Extraordinary cancellation of the Engagement Agreement by the Audit Firm on a ground referred to in subsections 13.1-13.2 is not a breach of the Engagement Agreement by the Audit Firm and confers no right on the Client to claim damages, repayment of the fee or a contractual penalty.

13.14.2. The Parties agree that the Client cannot rely on legal remedies to the extent that the impediment to the performance of the Engagement Agreement was caused by the Client's own act or omission or by a circumstance for which the Client bears the risk (subsection 101 (3) of the Law of Obligations Act), including the failure to provide information, documents or the representation letter.

13.14.3. The Client confirms that it is aware that, under subsection 57 (2) of the Auditors Activities Act and subsection 13.4, a difference of opinion cannot constitute a good reason, but that an impediment arising from the professional standards of independent auditors to the giving of a conclusion or to the dating of the Independent Auditor’s Review Report is not a difference of opinion within the meaning of subsection 13.4.

13.14.4. Cancellation of the Engagement Agreement by the Client does not affect the Audit Firm’s claim for the fee referred to in subsection 13.8, its claim for the contractual penalty referred to in subsection 4.7 of

this Appendix, or the Audit Firm's right to claim reimbursement of the costs of defending an unfounded claim.

14. Data Protection

14.1. The Parties are independent controllers in the processing of personal data. The Audit Firm processes personal data in accordance with Regulation (EU) 2016/679 of the European Parliament and of the Council (General Data Protection Regulation) and the Personal Data Protection Act.

14.2. The Audit Firm processes the personal data of the Client's employees, contractual partners, customers and other natural persons, including where necessary special categories of personal data (Article 9 of the General Data Protection Regulation), for compliance with a legal obligation (Article 6(1)(c) in conjunction with the Auditors Activities Act and the Money Laundering and Terrorist Financing Prevention Act) and on the basis of the Audit Firm's legitimate interests (Article 6(1)(f)).

14.3. The Client shall ensure that it has complied with its obligation to inform data subjects (Articles 13 and 14 of the General Data Protection Regulation) in so far as the transfer of personal data to the Audit Firm is concerned.

14.4. The Audit Firm discloses the Client's confidential information and personal data to the supervisor of statutory audit activities — the Auditing Activities Oversight Council and the Estonian Auditors' Association (Audiitorkogu) — to the extent necessary for the performance of supervision arising from the Auditors Activities Act, including quality assurance review. The Client confirms that it is aware that the supervisor has a statutory right to examine the Audit Firm's work papers and that the supervisor is obliged to keep that information confidential.

15. Use of the Independent Auditor's Review Report and Other Reports

15.1. The Independent Auditor's Review Report is inseparably linked to the Financial Statements. It is prohibited to publish the Independent Auditor's Review Report or otherwise make it available to the public, in part or in full, without the complete Financial Statements.

15.2. Inclusion of the Independent Auditor's Review Report in, or reference to it in, a prospectus for a public offer of the Client's securities is permitted only with the prior written consent of the Audit Firm.

15.3. Reproduction or other reconstruction (including publication on the internet) of the Independent Auditor's Review Report or of any other documents provided to the Client is permitted only with the prior written consent of the Audit Firm. This does not restrict the disclosure of the Independent Auditor's Review Report through the information system of the Commercial Register.

15.4. The addressees of the Independent Auditor's Review Report are set out in subsection 3.1. The Review is neither planned nor performed in order to provide assurance to third parties or in connection with any particular transaction. Accordingly, the Review does not cover matters that may be material to third parties, and there may be circumstances that third parties would assess differently in the context of a particular transaction than they were assessed in the course of the Review.

15.5. Together with the Financial Statements, the Client's management board shall submit the management report to the Audit Firm. In the course of the Review the Audit Firm reads the management report in order to satisfy itself that the information presented in it is not materially inconsistent with the information presented in the Financial Statements. The Audit Firm assumes no responsibility for the accuracy of the management report or of any other information attached to the Financial Statements.

15.6. In the course of the Review the Parties may send each other information by electronic means. The Parties acknowledge that they cannot guarantee the security of electronic data transmission. A Party is not liable for damage caused to the other Party arising from or in connection with electronic data transmission, except where that Party has caused the damage intentionally.

15.7. In performing and documenting the Review, the Audit Firm uses cloud-based tools (including document management, data analytics and external databases) and tools based on artificial intelligence. The Audit Firm uses only service providers that are contractually bound to confidentiality, do not use the Client's data to train their models and process personal data in the European Union or the European Economic Area or subject to the safeguards of Chapter V of the General Data Protection Regulation (see also sections 8 and 14). The output of artificial intelligence is subject to the supervision of the sworn auditor, and professional judgement and responsibility for the Review remain with the Audit Firm. The Client shall transmit data through the secure channel specified by the Audit Firm and is responsible for the access rights and authorisations of its users.

15.8. The Client may rely only on the Audit Firm's final written reports. Oral explanations, e-mails, interim results and drafts (subsection 13.12) provided in the course of the Review are not binding on the Audit Firm and do not entitle the Client to rely on them. The Audit Firm has no obligation to update the Independent Auditor's Review Report after its date, except to the extent required by ISRE (EE) 2400 (Revised).

16. The Resolution of Disputes

16.1. The Engagement Agreement shall be performed and construed in accordance with the laws of the Republic of Estonia.

16.2. Any differences of opinion, disputes and complaints that cannot be resolved by agreement between the Parties shall be resolved in Harju Maakohus (Harju County Court).

16.3. The Client may submit a complaint concerning the quality of the Audit Firm's service or its conduct to the Audit Firm's ethics manager at the e-mail address published on the Audit Firm's website; the complaint is handled in accordance with the Audit Firm's system of quality management and the Client receives a written reply within 30 (thirty) days. Submitting a complaint does not limit the Client's right to apply to the Auditing Activities Oversight Board or to the court (subsection 16.2).