

GENERAL TERMS AND CONDITIONS

of the company

superfaktura.sk, s.r.o.

registered in the Commercial Register administered by the District Court Bratislava I, Section Sro, Insert No. 80197/B, ID No.: 46655034, Tax ID No.: 2023513470, VAT ID No.:SK2023513470, with its registered seat at Devätinova 54, 821 06 Bratislava (hereinafter referred to as the „company“)

valid and effective for the purposes of administering the webpage and providing the associated services

Article I

INTRODUCTORY PROVISIONS

- 1.1 These general terms and conditions govern the legal relationship between the company and the visitor when visiting the webpage and between the company and the user when providing the associated services. The visitor and the user are bound by these general terms and conditions from the moment of acquiring the status of the visitor or the user.
- 1.2 Legal relationships which are not governed by these general terms and conditions shall be governed by the laws of the Slovak Republic, especially by the Act No. 513/1991 Coll., the Commercial Code, as amended, even in the case when the visitor or the user are legal persons registered abroad or natural persons who are citizens of a different state than the Slovak Republic.
- 1.3 For the purposes of these general terms and conditions the webpage means the webpage the content of which is displayed to the visitor or the user after typing the address of the domain www.superfaktura.at into the command line of any standard internet browser; in order to avoid any doubts, the webpage within the meaning of these general terms and conditions shall mean also any other webpage identified via the address of a subdomain of the domain www.superfaktura.at. The company has the legal title to use the domain www.superfaktura.at and its subdomains.
- 1.4 The content of the webpage means any graphical, textual or any other content displayed to the visitor or the user when browsing the webpage or using the associated services, except for the private content of the user. The company exercises any and all proprietary rights of the authors or any other persons who have contributed by their intellectual activity to the creation of the webpage and the company has any and all rights to the content of the webpage, which is not protected by intellectual property rights of third persons. In order to avoid any doubts, the company explicitly states that the content of the webpage means any software that the visitor or the user can use when browsing the webpage or using the associated services. For the purposes of these general terms and conditions the content of the webpage shall mean the content of the webpage as a whole as well as any individual part thereof, if not stated otherwise in these general terms and conditions. Without a prior consent of the company the visitor or the user cannot use the content of the webpage or any part thereof.
- 1.5 The content of the user shall for the purposes of these general terms and conditions mean the data or any other content created by the user by the use of a specific program environment of the webpage via the user account, which is stored at the data storage determined by the company for the purposes of using the associated services. The content of the user is not a part of the webpage; the owner of the user content is the user himself and the user is solely responsible for the compliance of the content of the user with the generally binding laws of the Slovak Republic.
- 1.6 The visitor is for the purposes of these general terms and conditions any natural or legal person who types into the command line of any standard web browser the address of the

domain www.superfaktura.at or the address of any of the subdomains of the domain www.superfaktura.at and the content of the webpage is displayed or the user is redirected to the webpage from the environment of web searching services or from a different webpage and the content of the webpage is displayed.

- 1.7 The user is for the purposes of these general terms and conditions any natural or legal person authorized to do the business under the specific legal act, who has filled in the registration form with true and complete data and who has registered for the use of the associated services provided by the company via the webpage. In case when the user is visiting the webpage without using the associated services he has the status of the visitor.
- 1.8 The user account means the working environment of the user the access to which the user acquires following the registration and which enables the user to use the associated services. The access to the user account shall be defined by a unique connection between the access name and the access password related to the access name.
- 1.9 The associated services means for the purposes of these general terms and conditions the services of administration of economic and administrative agenda of business entities within the range accessible by the public via the webpage and determined by the company. The associated services are provided by the company for a consideration stated in the current price list accessible by the public via the webpage. The company hereby reserves the right to provide the associated services during a period of time determined by the company for free or at a reduced price.
- 1.10 The company is a business entity established, created and registered in accordance with the generally binding laws of the Slovak Republic and is authorized to conduct business within the range of providing the webpage and the associated services.
- 1.11 The technical equipment means the equipment including hardware and software that enables the connection to the webpage within the Internet environment, the browsing of the content of the webpage and the use of the associated services, especially but not exclusively a personal computer, notebook, tablet or a smartphone. The technical equipment does not have to be in the ownership of the visitor or the user. The visitor or the user is solely responsible for the use of the technical equipment in connection with the browsing of the webpage or the use of the associated services.

Article II

RULES FOR BROWSING THE WEBPAGE

- 2.1 The visitor is entitled to browse the content of the webpage using the technical equipment.
- 2.2 The visitor shall at all times browse the webpage or any part thereof in the manner not infringing the rights of the company or the visitors or the users or any third persons.
- 2.3 The visitor shall not download the content of the webpage or any part thereof to the technical equipment beyond the range of the content of the webpage determined by the company for download; the user shall not make any visual or audio or audio-visual recording of the content of the webpage. In case the visitor breached the obligations stated above he shall be liable for the damage caused to the company, the visitors, the users or any third persons.
- 2.4 The visitor has the right to download the part of the content of the webpage determined by the company and under the condition that the download instructions given by the company are followed. In case when the instructions are not abided by, the visitor is not entitled to damages.
- 2.5 In case when the content of the webpage includes a space for making comments or any other statements by the visitor, the visitor is bound by the provision of Article II, Section 2.2 of these general terms and conditions. In case such infringement can be presumed, the company is entitled to remove such expression or statement. In order to avoid any doubts, the company is not responsible for any expressions or statement published via the webpage; the visitor is solely responsible for the content of his expressions or statements

and any ensuing breach of generally binding legal provisions of the Slovak Republic.

Article III REGISTRATION

- 3.1 In case when the visitor is interested in using the associated service, the visitor shall fill in the registration form accessible by the public via the webpage.
- 3.2 The visitor is obliged to include in the registration form any and all obligatory data required by the company, which are correct, precise and true. In case the visitor provides incorrect, not precise or false data and thus acquires the status of the user in breach of these general terms and conditions, he shall be solely liable for the damage caused to the company, the visitors, the users or any third persons.
- 3.3 The status of the user is acquired by the visitor at the moment when both the registration form containing any and all obligatory correct, precise and true data is submitted (the "duly submitted registration form") and the price in accordance with the current price list is duly paid. The submission of the registration form is conditional upon accepting these general terms and conditions by checking the appropriate box.
- 3.4 Following the due submission of the registration form, the company shall create the user account, which the user is entitled to use for the purposes of the associated services and the company shall deliver to the user in the form and manner stated in these general terms and conditions the access data generated by the company. In case the company choose not to generate the access data, the access name and access password determined by the user shall be used as the access data.
- 3.5 The user, i.e. the person who has duly submitted the registration form, is solely entitled to use the user account. In case the user discloses the access data to any third person, he is solely (i.e. with no participation of the company) responsible for the damage thereby caused to the company, the visitors, the users or any other third persons.
- 3.6 In case the company realizes that it is reasonably presumable that the registration form is not the duly submitted registration form, the company has the right to unilaterally terminate the user account and irrevocably remove the whole user content by deleting it form the data storage. The company is not liable for any damage caused by the submission of not duly filled-in registration form.
- 3.7 The user is entitle to only one registration and to the use of the associated services via a single user account; every user account is related to a unique tax identification number (Tax ID No.) and identification number (ID No.) as determined by the Office for trades and license. In case when the user registers repeatedly, the company has the right to unilaterally terminate the repeating user accounts. The company is not liable for the damages due to the existence of the repeating accounts. In case the user repeatedly registers via multiple accounts, the company is entitled to deleted all account registered by the user and is not liable for any ensuing damages.
- 3.8 The company is entitled to unilaterally amend the process of registration of the users in compliance with the content of the webpage with regard to the interests of the company, the visitors, the users or third persons and the protection of their rights.

Article IV CONTENT OF THE ASSOCIATED SERVICES RIGHTS AND DUTIES OF THE COMPANY

- 4.1 The company offers the associated services via the webpage both for and without a consideration. The company solely decides if and for what period the associated services shall be provided for free.
- 4.2 When providing the service the company shall create for the user the conditions for an easy, fast and secure invoicing, printing of invoices and their delivery via e-mail or the post, comfortable tracking of the payments, thorough overview of debtors, thorough overview of the financial management, evidence of expenses, preparation of tax returns and any other services in accordance with the current offer made available to the public

via the web page accessible by visiting the webpage with the domain address www.superfaktura.at/blog/.

- 4.3 In order to avoid any doubts, the associated services provided by the company are neither counseling services, archiving services within the meaning of the Act ... , nor accounting services or service provided by a financial counsel, lawyer or any other person providing specific services under specific legislation of the Slovak Republic. The purpose of the associated services is to make the management of economic and administrative agenda of the user more effective and transparent. The user is solely responsible for the content of his legal acts of economic or administrative nature, especially in relation to the public authorities.
- 4.4 The user understands and agrees that in case when the company is approached by a public authority with regard to a particular civil, commercial, administrative (both tax and archiving) procedure, criminal proceeding or any other proceedings, the company is obliged to disclose any and all information required by the public authority and such disclosure is not to be considered a breach of these general terms and conditions.
- 4.5 The company is entitled to provide the associated services in packages at a discounted prices as determined by the company.
- 4.6 The company shall ensure that the associated services are provided continuously during the time of their providing, without any outages or any other terminations. A termination of the associated service in accordance with the Article VII of these general terms and conditions, as well as any termination due to the service or maintenance procedure, does not constitute a breach of any of the obligations of the company.
- 4.7 The company shall conduct any and all acts that could be reasonably required with regard to the nature of the associated services and its business and economic status to prevent any damage to the property of the visitor or the user. The company is not liable for damage caused due to a breach of obligations of the visitor or the user.
- 4.8 In case when a change in circumstances which could affect the provision of associated services occurs, the company shall inform the affected users of such circumstances via e-mail or by post at the registered address of the user, which the user determined in the registration form; in case when a change in the data filled in the registration form occurs, and the user does not inform the company of such change, the company shall not be liable for any damages caused thereby.
- 4.9 The company has other rights and duties in accordance with other provisions of these general terms and conditions.
- 4.10 The company is entitled to unilaterally supplement or amend these general terms and conditions, especially but not exclusively in case when it is required with regard to the protection of the rights of the company, the visitors, the users or third persons.
- 4.11 In case when the user breaches any of his substantial obligations or repeatedly breaches any of the non-substantial obligations, the company is entitled to unilaterally terminate the user account and irrevocably delete the user content from the data storage; the company is not liable for damages caused thereby.
- 4.12 The user acknowledges that the company shall be processing personal data for the purposes of internal evidence of the users and for the purposes of the execution of the offer of other services and the user hereby gives his consent to such processing of the personal data in accordance with the current applicable legislation of the Slovak Republic.
- 4.1 The user hereby acknowledges that the associated services do not include the services of archiving and that the company is not liable for any damages caused to the user by breach of any of the obligations to archive stated by the applicable legislation of the Slovak Republic.

Article V

RIGHT AND DUTIES OF THE USER

- 5.1 The user has all the duties of the visitor as stated in Article II of these general terms and conditions and the company has towards the user the same duties as towards the visitor.
- 5.2 The user has the right to use the user account for the purpose of using the associated

services.

- 5.3 The user is obliged to pay for the provision of the services the prices as stated in the current price list of the company and in the scope and in the manner as stated in these general terms and conditions.
- 5.4 The user shall at all times behave in the manner which prevents the unauthorized access to the user account by an unauthorized person, especially but not exclusively the user is obliged to execute any and all measures to prevent the disclosure of his access data, otherwise the user is liable for the damages incurred by the company, the visitors, the users and third persons.
- 5.5 In case when the user realizes the an infringement of the rights of the company, the visitors, the users or third persons might occur, the user is obliged to inform the company of such a threat immediately. The same applies in cease when the infringement has already occurred.
- 5.6 The user has the right to download the part of the content determined for download by the company and the user has the right to store the data concerning his business activity in his user account at the data storage determined by the company.
- 5.7 The user is entitled to archive the content of the user account at the data storage determined by the company for the period of three years after the provision of the associated services is terminated; the termination of the associated services means the end of the last period during which the associated services were provided to the user and for which period the user duly paid. The user shall have the right to access the user account after the termination so that the user can export the whole content of the user account from the data storage; after the termination the user will not be able to create new user content. After the lapse of this period the company shall delete the user content irrevocably. The user shall be entitled to ask the company to delete his user account immediately; after the delivery of such request the company shall without undue delay delete the user account irreversibly. The company shall not charge and price for the deletion of the content of the user account.
- 5.8 The user has the right to use the content of the website in the manner enabling the due use of the associated services and with such use the company hereby gives its non-exclusive consent valid for the region of the Slovak Republic and for the duration of the existence of the legal relationship between the user and the company; the duties of the user stated in other provisions of these general terms and conditions shall not be affected by this provision.
- 5.9 In case when the company realizes that there is a reasonable presumption that the user stores at the data storage data which could infringe the rights of the company, the visitors, the users or third persons, the company has the right to delete the whole user content by deleting the data irrevocably from the data storage. Prior to the termination of the user account and the deletion of the user content the company shall inform the user of such measures and asks the user the export the user content. The company is not liable for the damage incurred by the user thereby.

Article VI
PAYMENT TERMS AND CONDITIONS

- 6.1 The company has the right to be paid for the providing of the associated services the price stated in the current price list accessible to the public via the webpage.
- 6.2 The company is entitled to change the prices with regard to a particular packages of the associated services, which the company shall offer to the visitors and users and to unilaterally change the price of the associated services.
- 6.3 In case a change in prices occurs, the company shall respect the price according to the price list valid and effective at the moment of the concluding of the legal relationship between the company and the user.
- 6.4 The visitor and the user shall have the right to pay the price for the provision of the associated services in the online (including the services of internet banking) or offline mode. In case of the offline mode the company shall deliver to the user the request to pay the price. Once the payment of the prices is accepted by the company, the company shall send to the user the invoice as an economic and tax evidence. An invoice is duly executed when it is in accordance with the applicable generally binding legislation of the Slovak Republic and has any and all essentials of economic and tax evidentiary documents.
- 6.5 Bank charges related to the payments of the visitor and the user in accordance with these general terms and conditions shall be borne by the visitor or the user.
- 6.6 The user shall have the right to commence the use of the associated service following the payment of the price; the visitor acquires the status of the user no sooner than the price is duly paid and only following that moment he has the right to use the associated services. In case when the user is already using the associated service and has an intention to continue after the lapse of the current period, the user shall pay the price for the following period so that the price is considered paid at the first day of the new period.
- 6.7 The price is considered paid once it is ascribed to the account of the company stated in these general terms and conditions.

Article VII
VIS MAIOR

- 7.1 For the purpose of these general terms and conditions vis maior means any exceptional and inevitable occasion or circumstance and their immediate effects, which are beyond the control of the company and which restricts or immediately affects the due and complete fulfillment of the obligations ensuing from these general terms and conditions. Such occasions of circumstances are particularly but not exclusively, natural disasters, war, sabotage, terrorist actions, blockade, fire, strike, epidemic, failure of subcontractors (including energy suppliers) etc. The same legal consequences results from a change in the generally binding legislation, in case when the change substantially affects the continuance of the legal relationship governed by these general terms and conditions and there will be no economically viable alternative.

Article VIII
DAMAGES

- 8.1 The company, the visitor and the user are obliged to dedicate reasonable attention to preventing damage, particularly to the general obligation to prevent damage. The visitor and the user is obliged to inform the company of any impediment, which prevents them in fulfilling the obligations according to these general terms and conditions a the results of such breach of obligations. The visitor or the user are obliged to inform the company immediately after they realized the impediment or when they shall under reasonable duty of care realized that such impediment.
- 8.2 Every party shall have the right to damages when the damage was caused due to a breach of duties under these general terms and conditions with the exception of situation

when such party shall not be held liable according to these general terms and conditions.
8.3 In case when a vis maior occasion occurs, the company shall be required to inform the user of such situation without an undue delay.

**Article IX
DISPUTE SETTLEMENT**

9.1 The parties whose legal relationship is governed by these general terms and conditions shall execute any available measures to reach a settlement of any disputes arising due to failure to fulfill any of the duties states in these general terms and conditions and to resolve the situation by concluding a settlement. Dispute arising out of or related to the legal relationship governed by these general terms and conditions shall be decided by the competent court of the Slovak Republic.

**Article X
TERMINATION**

- 10.1 The parties whose legal relationship is governed by these general terms and conditions may decide to terminate their legal relationship by a mutual agreement.
- 10.2 The company has the right to unilaterally terminate the legal relationship in accordance with the provision of these general terms and conditions.
- 10.3 Once the legal relationship between the user and the company is terminated, i. e. following the lapse of the period stated in Section 5.7 of these general terms and conditions, the company shall irrevocably remove the user content from the data storage by deleting it.

**Article XI
FINAL PROVISIONS**

11.1 These general terms and conditions, as well as any amendments hereto, shall become valid and effective once they are made available to the public via the webpage.