KONTANA OÜ ACCOUNTING SERVICE GENERAL TERMS

Version: 2.0
Effective date: 11 August 2026

1. Agreement

1.1. These General Terms apply to the accounting service agreement between Kontana OÜ (registry code 17278366, address A. H. Tammsaare tee 92, 13424 Tallinn, Estonia, email `hei@kontana.ee`; **Kontana**) and a legal person registered in Estonia (**Client**). Kontana's web application at `app.kontana.ee` is referred to as the **Portal**.

1.2. The Agreement consists of the service plan selected by the Client or a separate offer, these General Terms and the Data Processing Agreement (**DPA**). In the event of a conflict, a separate offer takes precedence, the DPA takes precedence on personal data processing matters, and these General Terms apply to other matters.

1.3. The Agreement is entered into when a person acting on behalf of the Client creates an account in the Portal and accepts these General Terms during sign-up, or accepts Kontana's offer. By accepting the terms, the person confirms that they have the authority to enter into the Agreement on behalf of the Client.

2. Service

2.1. Kontana provides the accounting service described in the service plan selected by the Client or in a separate offer (the **Service**) professionally, with the care expected in the profession, and in accordance with Estonian law and the applicable financial reporting standard.

2.2. Within the selected plan and its volume limits, the Service includes processing sales and purchase documents, recording bank transactions, maintaining accounting records, preparing and filing tax returns applicable to the Client, and preparing and filing the annual report for the reporting period covered by the Service. Payroll, payment orders and other activities are included only if specified in the selected plan or a separate offer.

2.3. Kontana may use software, automation and artificial intelligence to provide the Service. Their use does not reduce Kontana's responsibility for properly performing the agreed accounting work. Automated replies and assistance features in the Portal support communication and are not standalone tax, legal or business advice unless expressly marked as confirmed by a Kontana accountant.

2.4. Work not included in the plan or offer, including work exceeding the plan limits and correcting prior periods, may be charged separately and is subject to technical availability.

Before carrying out the work, Kontana will state the price or the basis for calculating it. Prior notice is not required if the additional work results from late or incomplete information supplied by the Client and the applicable price has already been communicated to the Client.

3. Cooperation and responsibility for accounting arrangements

3.1. The Client's management board arranges the Client's accounting, and the Client is responsible for the actual substance of its transactions, its business decisions and confirmations required by law. This does not limit Kontana's responsibility to perform the agreed work professionally, properly and, subject to the Client's timely cooperation, on time.

3.2. The Client provides Kontana with complete, accurate and timely documents, data, explanations and confirmations, and ensures the authorisations and access necessary to provide the Service. Kontana may rely on information provided by the Client unless its inaccuracy is apparent to Kontana.

3.3. The Client complies with the deadlines for documents and replies stated in the Portal or in Kontana's notice. If the Client provides the required information late or incompletely, Kontana will use reasonable efforts to meet the statutory deadline but cannot guarantee it.

3.4. If the Client does not remedy a deficiency within a reasonable period set by Kontana, Kontana may, to the extent permitted by law, act on the available information, postpone the activity or refrain from carrying it out. Subsequent correction and other resulting additional work may be charged separately.

3.5. The Client is responsible for the security of its user accounts, access rights and authentication methods and must notify Kontana immediately of unauthorised access.

4. Fees and payment

4.1. The Service fee and billing cycle are set out in the Client's selected plan or a separate offer. VAT is added if required by law.

4.2. Kontana issues invoices electronically. The payment term is 10 calendar days unless a longer period is stated in the plan, offer or invoice.

4.3. In the event of late payment, Kontana may charge late interest at 0.05% of the overdue amount per day and may suspend the Service after granting an additional reasonable payment period.

5. Confidentiality and data protection

5.1. Each Party keeps the other Party's confidential information confidential, uses it only to perform the Agreement and does not disclose it to a third party except as necessary to provide the Service or comply with a legal obligation. This duty continues for as long as the information remains confidential.

5.2. When Kontana processes personal data on behalf of the Client in providing the Service, the Client is the controller and Kontana is the processor, and the DPA applies.

5.3. Kontana processes personal data as an independent controller to the extent necessary to administer the Agreement, bill for the Service, ensure the security of the Service and Portal, protect legal claims, carry out anti-money laundering and sanctions checks, or comply with another legal obligation applicable to Kontana.

5.4. The Client is responsible for the statutory retention of accounting records. Kontana retains them on the Client's instructions as described in the DPA or assists with their transfer when the Agreement ends in accordance with section 8.

6. Anti-money laundering and sanctions checks

6.1. At Kontana's request, the Client provides the information and documents necessary for anti-money laundering, counter-terrorist financing and international sanctions checks and immediately reports any changes.

6.2. Kontana has the right, and where required by law the obligation, to refuse to provide the Service or carry out an activity, suspend the Service, or terminate the Agreement without notice if the Client does not provide the requested information or if continuing the Service would conflict with Kontana's legal obligations. Kontana may retain and disclose data to the extent required or permitted by law.

7. Liability

7.1. Each Party is liable for direct financial loss caused to the other Party by its culpable breach of the Agreement. If Kontana performs the agreed accounting work incorrectly or late, it will correct its own error within a reasonable time and at its own expense.

7.2. Kontana is not liable for a breach or loss to the extent caused by the Client's late, incomplete or incorrect information, the Client's decision to disregard an explanation provided by Kontana, an act of the Client or its authorised person, or a failure of a third-party system or service outside Kontana's reasonable control. If a failure outside Kontana's control occurs, Kontana will take reasonable measures to reduce its impact.

7.3. Kontana is not liable for loss of profit or other indirect loss. A tax, fee or other obligation that the Client would have had to pay if the accounting had been correct is not considered loss.

7.4. Kontana's aggregate liability for all claims is limited to the amount paid by the Client for the Service during the 12 months preceding the event giving rise to liability. The limit does not apply to an intentional breach or to the extent that liability cannot be limited by law.

8. Amendments, term, termination and data transfer

8.1. The Agreement is for an indefinite term. Either Party may terminate it ordinarily by giving at least 30 calendar days' notice in a form that can be reproduced in writing.

8.2. A Party may terminate the Agreement for cause if the other Party does not remedy a material breach within a reasonable period granted to it. No remedy period is required if the breach cannot be remedied or granting one cannot reasonably be expected. Kontana may also terminate the Agreement immediately in the circumstances set out in section 6.2.

8.3. Termination does not release the Client from paying for the Service already provided. Kontana performs the agreed activities up to the termination date, provided that the Client supplied the necessary information and confirmations on time. Work after termination that is not the ordinary retention, access or standard export described in section 8 of the DPA may be charged separately if it is not included in the selected plan.

8.4. At the Client's request, Kontana makes the Client's accounting records and other data processed on the Client's behalf available to the Client, or transfers them to the Client's authorised new service provider, to a reasonable extent and in a commonly used format that is technically available. Access to or transfer of accounting records may be requested throughout the retention period set out in the DPA.

8.5. Kontana retains accounting records on the Client's instructions described in the DPA until the statutory retention period expires. If the Client instead wants immediate transfer and deletion, it must notify Kontana within 30 days after termination and confirm that statutory retention is otherwise ensured. Other personal data processed on behalf of the Client is returned or deleted no later than 90 days after termination. The DPA sets out the detailed procedure.

8.6. Kontana may amend the terms or the price by giving the Client at least 30 calendar days' notice by email or through the Portal. If an amendment is materially adverse, the Client may terminate the Agreement before it takes effect. Continued use of the Service after that date constitutes acceptance of the amendment. An amendment required by law or an unavoidable security risk may take effect earlier, in which case Kontana will notify the Client as soon as possible.

9. Final provisions

9.1. The current General Terms are made available on Kontana's website at `kontana.ee`. The Client sends notices relating to the Agreement to `hei@kontana.ee`. Kontana sends notices to the email address entered by the Client in the Portal or makes them available in the Portal.

9.2. Estonian law applies to the Agreement. The Parties will attempt to resolve disputes through negotiation.

9.3. The General Terms are published in Estonian and English. If the language versions conflict, the Estonian text prevails. The invalidity of an individual provision does not affect the validity of the remainder of the Agreement.