TERMS OF SERVICE OF THE BAS DIGITAL SERVICE

Version 1.0 · effective from 1 November 2026

This English version is a translation; the Czech version prevails.

Art. 1 Introductory provisions

(1) These terms of service (the "Terms") govern the rights and obligations between BAS Digital s.r.o., Company ID No. 23533072, with its registered office at Příčná 1892/4, Nové Město, 110 00 Prague 1, registered in the Commercial Register maintained by the Municipal Court in Prague under file no. C 428769 (the "Provider"), and the Client in connection with the provision of the BAS Digital service.

(2) The Terms are business terms within the meaning of Section 1751 of Act No. 89/2012 Coll., the Civil Code (the "Civil Code"). The Data Processing Agreement, which forms Annex 1 to the Terms (the "DPA"), and the Price List form an integral part of the Contract.

(3) The Service is intended exclusively for businesses and legal entities. The Client declares that it enters into the Contract in the course of its business or, as the case may be, in the exercise of its activities as a legal entity, and not as a consumer.

(4) The Service is not provided to persons having their registered office, place of business or residence in the Russian Federation, the Republic of Belarus or in territory of Ukraine not under the control of the Government of Ukraine, nor to persons directly or indirectly owned or controlled by such persons or by the authorities of those states. The Service may not be used from those territories.

(5) The Scanning and Assistant Modules use the services of a sub-processor that provides them only in the countries and regions listed in its supported regions policy (Annex C to the DPA). These Modules therefore cannot be ordered or used if the Client has its registered office in an unsupported country or region or is majority-owned or controlled by persons from such country or region, or if the User is physically located in an unsupported country or region while using them. The Provider may technically restrict access to these Modules in such cases. By accepting the Terms, the Client confirms that it does not have its registered office in an unsupported country or region and is not majority-owned or controlled by persons from such country or region; it shall notify the Provider promptly of any change in these facts.

(6) The Client declares that neither it, nor the persons controlling it, nor the persons acting on its behalf are subject to international sanctions under the laws of the European Union, the United Nations or the Czech Republic, and that it will not use the Service in breach of international sanctions laws. The Client shall notify the Provider promptly of any change in these facts.

(7) If the Client breaches paragraphs 4 to 6, or if there is a reasonable suspicion that providing the Service would breach international sanctions laws, the Provider may, without prior notice, suspend access to the Service or the affected Module and terminate the Contract with immediate effect; the Provider is not liable for any damage incurred by the Client as a result.

Art. 2 Definitions

(1) Capitalised terms have the following meaning in the Terms:

a) "Application" – the BAS Digital mobile application for the iOS and Android operating systems and the web application available at app.basdigital.cz;

b) "Service" – the Provider's service provided through the Application within the scope of the Modules under Art. 4;

c) "Client" – a business or legal entity that keeps its accounts or records in the BAS System and has entered into the Contract with the Provider;

d) "Contract" – the contract for the provision of the Service between the Provider and the Client, consisting of the Terms, the DPA and the Price List;

e) “BAS System” – the Client’s accounting and information system on the BAS platform to which the Service connects;

f) “User” – a natural person, typically an employee of the Client, who logs in to the Application with his or her login credentials to the BAS System and to whom at least one Module has been made available;

g) “Administrator” – the User who activated the Service and accepted the Terms on behalf of the Client, or any other User to whom the Client has entrusted the administration of the Service;

h) “Module” – a separately charged part of the Service under Art. 4(2);

i) “Trial Period” – the free period of use of the Service under Art. 5;

j) “Subscription” – paid use of the Modules based on the Client’s order under Art. 5(4);

k) “Billing Period” – a calendar month;

l) “Price List” – the current price list and description of the Modules published at https://basdigital.cz/app;

m) “Client Data” – all data that the Client or Users upload to the Service, or that the Service obtains from the BAS System or creates for the Client, in particular document scans, recognised data, Assistant queries and answers, and activity records;

n) “Confirmed Transfer” – has the meaning given in Art. 13(3).

Art. 3 Conclusion of the Contract

(1) Before the Service is used for the first time, the Application displays the Terms and the DPA to the Administrator, who can open, save and print them. On acceptance, the Administrator provides the Client’s contact e-mail for notices under the Contract and the DPA. The Contract is concluded at the moment when the Administrator confirms in the Application, on behalf of the Client, that he or she accepts the Terms and the DPA. The Terms and the DPA in the version accepted by the Client remain permanently available to the Administrator for download in the Application.

(2) By such confirmation the Administrator declares that he or she is authorised to act on behalf of the Client and to conclude the Contract. A Client that pays an invoice for the Service thereby ratifies the conclusion of the Contract by the Administrator and the Subscription order within the meaning of Section 440 of the Civil Code.

(3) The Provider keeps a record of the conclusion of the Contract containing the version identifier of the Terms and the DPA, the date and time of acceptance, the identification of the Administrator and the Client, and technical data on the acceptance. The record serves as evidence of the conclusion and content of the Contract. The Provider archives all versions of the Terms and the DPA and makes them available on its website.

(4) The Contract is concluded in the Czech language. The English version of the Terms and the DPA is provided for information; in the event of any discrepancy, the Czech version prevails.

(5) The Client concludes the Contract once for all of its Users. The Client is identified in the Service by its Company ID number and the connected BAS System database.

Art. 4 Subject of the Service

(1) The Provider undertakes to provide the Service to the Client and to enable Users to use it through the Application, and the Client undertakes to pay the price for the Service according to the Price List.

(2) The Service consists of the following Modules:

a) Basic – working with the data of the Client’s BAS System in the Application within the scope of the User’s permissions;

b) Scanning – recognition of data from photographed or scanned incoming documents, in particular invoices, and their transfer together with the document scan to the Client's BAS System;

c) Assistant – an artificial-intelligence-based assistant that answers Users' questions using data from the Client's BAS System.

(3) A detailed description of the functions of the Modules is set out in the Price List.

(4) Use of the Service requires a functioning BAS System of the Client connected to the Service, valid User login credentials and a compatible device with internet access. The Client is responsible for the operation, availability, licensing and accuracy of the data of the BAS System. Where the Provider operates, implements or supports the Client's BAS System under a separate contract, those activities are governed by that separate contract. The Terms do not amend any separate contract, and the provisions of a separate contract do not apply to the Service unless they expressly refer to it.

(5) The scope of data to which a User has access in the Application is governed by the permissions (role) assigned to the User by the Client in the BAS System. The Assistant Module operates under the User's BAS System login credentials and has access only to data the User is authorised to access in the BAS System. The Client restricts the Assistant's access to particular types of data, including payroll data, by setting Users' permissions in the BAS System; the Service does not provide a separate means of excluding particular types of data from the Assistant.

(6) The Service does not include bookkeeping or accounting, tax, legal or other professional advice.

Art. 5 Trial Period

(1) Upon the first activation of the Service, the Client receives a free Trial Period of 14 days covering all Modules. Each Client may be granted the Trial Period only once.

(2) During the Trial Period the Service is provided free of charge and "as is". The Provider may set reasonable usage limits, in particular on the number of documents processed.

(3) No later than 3 days before the end of the Trial Period, the Provider will notify the Administrator in the Application or by e-mail that the Trial Period is about to end, of the option to order a Subscription and of its price.

(4) A Subscription arises only on the basis of an express order sent by the Client to the Provider by e-mail or in another written form, specifying the Modules and Users ordered. An order placed during the Trial Period takes effect on the day following its end; an order placed later takes effect on the day of its confirmation. The Provider will confirm the order by e-mail and make the ordered Modules available to the Users. The scope of the Subscription may be changed at any time under Art. 6(5).

(5) If the Client does not order a Subscription by the end of the Trial Period, access to the Modules is suspended after the Trial Period ends; the Client may still order a Subscription or request a data export under Art. 12. No price is charged for the period of suspension. If the Client does not order a Subscription within 30 days of the end of the Trial Period, the Contract terminates on that day.

(6) If the Client terminates the Contract during the Trial Period or the Contract terminates under paragraph 5, no payment obligation arises for the Client. Client Data will be handled in accordance with Art. 12 and 13.

Art. 6 Subscription, price and payment terms

(1) The Subscription price is determined according to the Price List as the sum of the prices of the individual Modules, where the price of a Module equals the price per User per month multiplied by the number of Users to whom the Module is made available in the Application; each User is counted separately for each Module. Prices are stated in euros exclusive of VAT. VAT is applied according to the place-of-supply rules: where the supply is subject to VAT in the Czech Republic, VAT will be added at the statutory rate; where the Client is a taxable person established in another state, the

reverse-charge mechanism applies or the supply is not subject to Czech VAT. The Client shall provide its tax identification number and the state of its registered office.

(2) The price is payable monthly in advance. The Provider normally issues the invoice at the beginning of the Billing Period; for an incomplete first Billing Period of the Subscription, the price is charged pro rata.

(3) Invoices are payable within 14 days of issue by bank transfer to the account stated on the invoice. The Provider may also allow other payment methods, in particular payment by card. The Client agrees to the issuing and sending of invoices in electronic form.

(4) In the event of late payment, the Provider is entitled to claim default interest at the statutory rate. The price must be credited to the Provider in full; charges of the Client's bank and intermediary banks are borne by the Client. If the Client is required by the laws of its state to withhold tax from a payment, it shall increase the payment so that the Provider receives the amount it would have received without such withholding; this does not apply to the extent that the withholding can be reduced or eliminated under a double taxation treaty on the basis of documents provided by the Provider to the Client.

(5) The Client may request the addition or removal of Users and Modules by notice to the Provider by e-mail or in another written form; the Provider will make the change without undue delay. Additions are reflected in the price from the day access is granted, as a pro rata amount in the next invoice; removals take effect from the following Billing Period.

(6) Prices already paid are non-refundable unless the Contract or the DPA provides otherwise.

Art. 7 Users and obligations of the Client

(1) The Client is responsible for the conduct of the Administrator and the Users as for its own, for selecting the persons to whom it makes the Service available, and for setting their permissions.

(2) The Client shall ensure that Users protect their login credentials, do not share them with other persons and promptly report any misuse. Each user access may be used by one natural person only.

(3) The Client and Users must not use the Service in breach of law or the Contract; in particular, they must not:

a) upload to the Service content that they are not authorised to process;

b) compromise the security or stability of the Service, circumvent its technical restrictions or perform automated bulk queries beyond ordinary use;

c) reverse engineer the Application, except where permitted by law;

d) make the Service available to persons other than Users.

(4) As the controller of personal data, the Client is responsible for having a legal basis for the personal data processed in the Service and for properly informing data subjects, including its employees, of the processing of their data in the Service, in particular in the Scanning and Assistant Modules.

(5) The Client shall provide the Provider with the cooperation necessary to provide the Service, in particular by ensuring the connection of the BAS System and correct contact details of the Administrator. The Client shall notify the Provider of any changes to contact details without undue delay.

Art. 8 Artificial intelligence and review of outputs

(1) The Scanning and Assistant Modules use artificial intelligence systems. When using them, the User interacts with an artificial intelligence system, not with a human.

(2) Artificial intelligence outputs, i.e. data recognised from documents and answers of the Assistant, may be incomplete or inaccurate. The Client shall ensure that records created by the Service in the

BAS System are reviewed before they are posted or otherwise used for accounting or tax purposes, and shall verify the Assistant's answers before making decisions based on them.

(3) The Assistant's answers are for information only and do not constitute accounting, tax, legal or other professional advice.

(4) Neither the Provider nor its sub-processors use Client Data to train artificial intelligence models.

Art. 9 Availability and changes to the Service

(1) The Provider will use reasonable efforts to make the Service continuously available but does not guarantee any specific availability level unless agreed otherwise in writing. Scheduled maintenance is carried out preferably outside normal business hours and, where possible, announced in advance.

(2) The Provider may develop the Service and change its functions. The Provider will announce any material reduction in the functions of a paid Module at least 30 days in advance; in such case the Client may terminate the Contract or the affected Module with effect from the date of the change.

(3) The Provider is not liable for unavailability of the Service caused by the BAS System, electronic communications networks, app stores, the Client's devices or force majeure.

Art. 10 Suspension of access

(1) If the Client is more than 14 days late in paying an invoice, the Provider may suspend access to the Service after giving the Administrator prior notice by e-mail or in the Application with an additional payment period of at least 5 days.

(2) The Provider may suspend access without prior notice where necessary to avert a security incident or imminent damage, or if the Client or a User uses the Service in breach of Art. 7(3). The suspension will be limited to the extent and duration necessary.

(3) During the suspension, Client Data is preserved and handled in accordance with the Contract and the DPA; the periods under Art. 13 continue to run. No price is charged for Billing Periods throughout which access is suspended due to late payment.

(4) The Provider will restore access without undue delay after the outstanding amount is paid or the reason for the suspension ceases.

(5) If a suspension due to late payment lasts more than 60 days, the Provider may terminate the Contract with immediate effect.

Art. 11 Term and termination

(1) The Contract is concluded for an indefinite term.

(2) The Client may terminate the Contract or an individual Module at any time by notice to the Provider by e-mail or in another written form. Termination takes effect at the end of the Billing Period in which the notice was delivered; during the Trial Period it takes effect on the day of delivery.

(3) The Provider may terminate the Contract without stating a reason; the notice period is 3 months and starts on the first day of the month following delivery of the notice.

(4) Either party may terminate the Contract with immediate effect if the other party materially breaches the Contract and fails to remedy the breach within an additional period of at least 15 days after delivery of a written request.

(5) Provisions which by their nature are intended to survive termination of the Contract, in particular Art. 12, 13, 16 and 17 and the DPA, survive termination.

Art. 12 Client Data, export and switching to another provider

(1) Client Data belongs to the Client. The Provider may handle it only to the extent necessary to provide the Service and perform the Contract, and in accordance with the DPA.

(2) The Client may request an export of the Exportable Data at any time during the term of the Contract and during the data retrieval period under paragraph 4. Exportable Data comprises document scans in their original format, the data recognised from them, the records under Art. 13(6) and the list of Users and their permissions. The Assistant history stored only on the User's device or in the User's browser is not part of the Exportable Data. The export is provided in a structured, commonly used and machine-readable format (e.g. CSV or JSON). Exportable Data does not include the Provider's internal data on the operation of the Service, in particular source code, configurations, security logs and know-how.

(3) If the Client requests to switch to another provider of data processing services or to its own infrastructure, the Provider will provide reasonable assistance and hand over the Exportable Data without undue delay and in any event within 30 days of delivery of the request (transitional period). In such case the Contract terminates on the day the switching is successfully completed, of which the Provider will notify the Client, or on the date stated in the Client's notice of termination, if later.

(4) After termination of the Contract, and in the case of switching under paragraph 3 after the end of the transitional period, the Provider will make the Exportable Data available to the Client for retrieval for 30 days (data retrieval period).

(5) After the data retrieval period expires, the Provider will permanently delete the Client Data without undue delay and in any event within 30 days, except for document copies and records retained under Art. 13, which it will delete after the periods stated there expire, unless the Client instructs earlier deletion under the DPA. Deletion from backups takes place in accordance with the DPA.

(6) Export and switching under this Article are free of charge.

Art. 13 Retention of copies of tax and accounting documents

(1) The Client acknowledges and expressly confirms that the obligation to retain accounting records and tax documents, in particular under Section 31 of Act No. 563/1991 Coll., on Accounting, and Section 35 of Act No. 235/2004 Coll., on Value Added Tax, or under similar laws of the state of the Client's registered office, rests with the Client as the accounting entity or keeper of tax documents, and not with the Provider.

(2) After a Confirmed Transfer of the scan of an incoming document and the related data to the Client's BAS System, the scan and related data are kept in the Client's BAS System or in storage connected to that system.

(3) A Confirmed Transfer means that both of the following conditions are met:

a) the document has been recorded in the Client's BAS System without error and has been assigned an identifier in that system; and

b) the attachment containing the document scan has been accepted by the Client's BAS System with confirmation of successful storage.

(4) The Client confirms the completeness and integrity of its copy of the document (legibility, authenticity of origin and integrity of content within the meaning of Section 33a of the Accounting Act) as at the moment of the Confirmed Transfer; this confirmation is deemed given upon fulfilment of the conditions under paragraph 3, without any further action by the Client.

(5) The Provider retains its copy of the document scan and the related recognised data until **36 months** have elapsed from the end of the accounting or tax period to which the document relates, and then permanently deletes it; however, deletion will not take place before the Confirmed Transfer. If no Confirmed Transfer occurs, the Provider retains the copy indefinitely until the Confirmed Transfer occurs. If the Contract terminates without a Confirmed Transfer having occurred, the Provider retains the copy until the period under the first sentence expires, but at least until the end of the data retrieval period under Art. 12(4), and then deletes it.

(6) Records of the sending of a document to the Client's BAS System and of actions taken with the document in the Service (in particular who uploaded and sent the document and when, the result of the transfer, the identifier assigned by the BAS System and other actions taken with the document) are retained by the Provider for **132 months** from the end of the accounting or tax period to which the document relates, i.e. longer than the copy under paragraph 5, so that the evidential value of the document is preserved even after the scan copy has been deleted.

(7) The Provider is not responsible for the fulfilment of the Client's archiving obligations, in particular where no Confirmed Transfer has occurred or where the copy in the Client's BAS System does not meet the requirements under paragraph 4.

(8) The Client may instruct the Provider to delete a copy or records under this Article earlier, following the procedure under the DPA.

Art. 14 Personal data protection

(1) When providing the Service, the Provider processes personal data on behalf of the Client as a processor. The terms of such processing are set out in the DPA, which prevails over the Terms in matters of personal data protection.

(2) The Provider processes the personal data of the Administrator and the Client's contact persons as a controller for the purposes of concluding and performing the Contract, invoicing and communication with the Client. Details are set out in the Privacy Policy published on the Provider's website.

Art. 15 Intellectual property rights

(1) The Application and the Service, including software, databases, documentation and graphic design, are protected by the rights of the Provider or its licensors.

(2) The Provider grants the Client, for the term of the Contract, a non-exclusive, non-transferable and territorially unlimited licence to use the Application and the Service through Users, within the scope of the subscribed Modules and for the Client's internal purposes. The licence fee is included in the Subscription price; during the Trial Period the licence is free of charge. The Client may not grant sublicences.

(3) The Client authorises the Provider, for the term of the Contract and the periods under Art. 12 and 13, to use Client Data to the extent necessary to provide the Service.

(4) The Provider may use operational and technical data on the use of the Service that contain neither personal data nor the content of Client Data (e.g. numbers of documents processed or performance indicators) to improve the Service and for statistical purposes.

(5) The Provider may use the Client's suggestions and feedback on the Service free of charge.

Art. 16 Liability

(1) The parties are liable for damage caused by a breach of the Contract in accordance with the Civil Code, subject to the limitations in this Article.

(2) The Provider's total liability for all damage incurred by the Client in connection with the Contract is limited to the amount paid by the Client for the Service in the 12 months preceding the event that caused the damage. During the Trial Period, when the Service is provided free of charge, the Provider is not liable for damage.

(3) The Provider is not liable for lost profits, indirect or consequential damage, damage resulting from inaccurate data in the Client's BAS System, damage resulting from the Client's failure to perform the review obligation under Art. 8(2), or penalties imposed on the Client by public authorities, unless caused by a breach of the Provider's obligations.

(4) The limitations under paragraphs 2 and 3 do not apply to damage caused intentionally or through gross negligence, to harm to a person's natural rights, or in other cases where the law does not

permit a limitation of liability (Section 2898 of the Civil Code).

(5) Having regard to the price of the Service and all circumstances, the parties consider the limitation of liability under this Article to be reasonable.

(6) Neither party is liable for a breach of obligation caused by an extraordinary, unforeseeable and insurmountable obstacle arising independently of its will (Section 2913(2) of the Civil Code).

Art. 17 Confidentiality

(1) The parties shall keep confidential the confidential information of the other party that they learn in connection with the Contract, in particular Client Data and business and technical information, and shall use it solely for the performance of the Contract.

(2) The confidentiality obligation does not apply to information that is or becomes publicly known other than through a breach of this obligation, information whose disclosure is required by law or by a public authority, or disclosure to advisers and sub-processors bound by confidentiality.

(3) The confidentiality obligation survives termination of the Contract.

Art. 18 App stores

(1) The iOS and Android Application is downloaded from the App Store (Apple Inc.) or Google Play (Google LLC). Downloading and the licence to the app from the store are also governed by the terms of the relevant store. As between the Client and the Provider, these Terms prevail unless the store terms mandatorily provide otherwise.

(2) Apple and Google are not parties to the Contract, do not provide the Service and bear no responsibility for the Application, its content, maintenance or support. The Provider is responsible to the Client for claims relating to the Application to the extent set out in the Contract.

(3) The price for the Service is not paid through app stores but directly to the Provider under Art. 6.

Art. 19 Changes to the Terms and the Price List

(1) The Provider may amend the Terms, the DPA and the Price List to a reasonable extent, in particular as a result of changes in law, development of the Service, changes of sub-processors or costs (Section 1752 of the Civil Code).

(2) The Provider will notify the Administrator of an amendment by e-mail or in the Application at least 30 days before it takes effect and will publish it on its website.

(3) The Client may reject the amendment and terminate the Contract for that reason no later than on the day the amendment takes effect. The notice period is one month, during which the existing Terms, DPA and Price List continue to apply. If the Client does not terminate the Contract, the amendment is deemed accepted.

(4) A price change cannot apply to a Billing Period already paid.

(5) Amendments required solely by changes in law or decisions of public authorities, and amendments that do not burden the Client (e.g. new functions or bug fixes), may be made with a shorter notice period or with immediate effect.

(6) The Provider may require the Administrator to confirm the new version in the Application; the Provider records such confirmation as described in Art. 3(3).

(7) The engagement of new sub-processors is governed by the DPA.

Art. 20 Governing law and dispute resolution

(1) The Contract and the legal relationships arising from it are governed by the laws of the Czech Republic, excluding its conflict-of-law rules.

(2) The parties will try to resolve disputes amicably. Failing an amicable settlement, the courts of the Czech Republic have jurisdiction; the court with local jurisdiction is the court competent according to the Provider's registered office. The Provider may also bring an action before the court competent according to the Client's registered office.

Art. 21 Final provisions

(1) Notices under the Contract are given by e-mail or in the Application. The Provider sends notices to the Client's contact e-mail provided under Art. 3(1) or, as the case may be, to the Administrator's e-mail; the Client sends notices to dev@basdigital.cz. An e-mail is deemed delivered on the business day following its sending unless returned as undeliverable.

(2) The parties exclude the derivation of their rights and obligations from trade usages beyond the Contract (Section 558(2) of the Civil Code).

(3) The Client may not assign the Contract or any receivables under it without the Provider's prior consent.

(4) If any provision of the Contract is or becomes invalid or ineffective, this does not affect the remaining provisions. The parties will replace such provision with a valid and effective provision whose meaning is as close as possible to it.

(5) These Terms take effect on 1 November 2026.

Annex 1: Data Processing Agreement (DPA)