

CONSULTANCY AGREEMENT NO. J4-__-2024

June, 2024, Klaipėda

ABKN Energies, legal entity code 110648893, VAT code LT106488917 (hereinafter referred to as the '**Customer**'), represented by the Finance Director Tomas Tumėnas, acting on the basis of CEO order No. BV-100, of December 14th, 2023,

and

Contus Ekonomi AB branch, legal entity code 303965952 (hereinafter referred to as the '**Service Provider**'), represented by the head of the branch Marius Buivydas, acting in accordance with accordance with the regulations of the branch,

hereinafter both the Customer and the Service Provider collectively referred to as the '**Parties**' and individually as a '**Party**',

By the Customer's decision, the Service Provider was recognized for the procurement "(9567) Consulting services on tax issues" (hereinafter - the "Purchase"), carried out in accordance with the Law on Procurement Entities in the Field of Water Management, Energy, Transport or Postal Services and the Joint Stock Company "KN Energies" the procedure for organizing low- value purchases, the winner,

accordingly, the Parties, wanting to assume contractual obligations, have entered into the following Service Procurement Agreement (hereinafter referred to as the "**Agreement**"):

1. Subject of Agreement

- 1.1. With the present Agreement, the Service Provider undertakes to provide Services to the Customer, and the Customer undertakes to pay the Price to the Service Provider for the Services provided in an adequate and timely manner. In accordance with this Agreement the Service Provider shall be provided the Customer consultations of taxes related to the taxation of wages in Sweden (hereinafter referred to as the '**Services**').
- 1.2. The Scope and procedure of Service provision:
 - 1.2.1. The Service Provider must calculate the social security contributions based on the Swedish tax laws and the information provided by the Customer.
 - 1.2.2. The Service Provider must fill out the relevant declaration(-s) related to wage taxes for past periods, starting from May 2022, and submit it to the Company's responsible accounting department employees by the Customer, whom the Customer will specify when submitting a specific order by email.
 - 1.2.3. The Service Provider must prepare and submit to the Customer a detailed declaration filling memo, related to the taxation of wages to the Swedish Tax Agency, including deadlines, necessary references, and train the Customer's responsible accountant, specified in Agreement.
 - 1.2.4. The Service Provider will consult the Customer's company employees and board members on tax matters as needed, prepare documents and inquiries to the Swedish tax administrator, etc.
- 1.3. Services are purchased according to the Customer's needs to the maximum price specified in clause 2.1 of Agreement. The Customer does not oblige to purchase the entire specified preliminary quantity of Services. Preliminary purchased quantity of Services is **45 (forty-five) consulting hours**.

2. Payment for services

- 2.1. The Maximum price of the Agreement is EUR 2999,00 (two thousand nine hundred ninety-nine euros, 00 ct), excluding value-added tax (hereinafter referred to as the '**VAT**'). 21% of the VAT is applied to the date of conclusion of the Agreement consist of EUR 629.79 (six hundred and twenty-nine euros, 79 cents). The total price of the Agreement with 21% VAT is EUR 3 628,79

(three thousand six hundred and twenty -eight euros, 79 cents) (hereinafter referred to as the 'Price')

Row No.	Name of the service	Unit	Preliminary Quantity 4 months	One measure unit EUR without VAT
1.	Consultations of taxes related to the taxation of wages in Sweden	1 hour	42	71,00

- 2.2. The Fixed price (rates) revision procedure **does not applicable** according to the Agreement.
- 2.3. The Customer shall be made an advance payment of 515,00 (five hundred and fifteen euros, 00 cents) EUR excluding VAT to the Service Provider within 5 (five) working days to the Bank account specified by the Service Provider after the signing of the Agreement. The Customer pays the Service Provider for a specific ordered the quantity (volume) of the services at the set rates, which are specified in 2.1 clause of this Agreement, within 30 (thirty) calendar days from the date receipt of the VAT invoice.

3. Obligations and responsibilities of the Parties

- 3.1. The Service Provider undertakes:
- 3.1.1. to start providing Services from the Service Provision Commencement Date, for the Price, specified in clause 2.1. of the Agreement, in terms and procedure set forth of the Agreement;
 - 3.1.2. to provide the Services in a quality and timely manner, following the good practice established in this area of activities and the operational standards; Service Provider undertakes to consult Customer qualitatively and timely, in accordance with applicable laws, sub statutory acts and other legal acts.
 - 3.1.3. to have certificates and permits, required for provision of services of such nature (if required);
 - 3.1.4. to designate duly qualified persons for the execution of obligations assumed under the Agreement. In any case, only the Service Provider shall remain accountable before the Customer for the services provided under this Agreement;
 - 3.1.5. to provide to the Customer all and any requested information about the provision of Services. The Customer shall have the right to require that the Service Provider provided the said information orally or in writing.
- 3.2. Customer undertakes:
- 3.2.1. to provide to the Service Provider whole documents and information, about the question, about which the consultations are being provided;
 - 3.2.2. to pay on time for the Services rendered by Service provider in accordance with the conditions set in this Agreement;
 - 3.2.3. to accept the Services provided in an adequate manner by the Service Provider on the basis of the Act of Transfer and Acceptance of Services;
 - 3.2.4. to perform any other obligations assumed under the present Agreement.
- 3.3. The services should be provided according to the service provision schedule agreed with the Customer. The service provision schedule must be agreed with the Customer by e-mail within 5 (five) working days from the effective date of the Agreement.
- 3.4. The Services (part of the ordered part) shall be fully provided within 4 (four) months from the effective date of the Agreement.
- 3.5. If the Service Provider fails to commence the Services in a timely manner or delays the provision of the Services in violation of the time limits provided for in the Agreement, the Service Provider, at the written request of the Customer, shall pay penalty of 0,05 % of the price including VAT for each day of delay.

3.6. The Service Provider confirms that the execution of the Agreement will comply with the requirements specified in the legal acts of the United Nations, the United States of America, the European Union and the Republic of Lithuania regarding the implementation of international restrictive measures and sanctions. Violation of this condition is considered a material breach of contract. The Service Provider, who has violated the requirement set forth in this point, must compensate the Customer for all direct losses related to such violation, including, but not limited to, losses related to the termination of the Agreement.

4. Confidentiality

4.1. The conditions of this agreement and the information received by Parties, while performing this Agreement is confidential and shall not be published without the consent of the other Party, with the exceptions provided in this Agreement.

4.2. All and any information constituting the contents of the present Agreement and/or related thereto, as well as any information deliberately or accidentally disclosed by the Parties to each other during the performance of the present Agreement, except for the information, which may not be considered as confidential according to the legislations and the information which may be accessed publicly, shall be considered as confidential. Such information may only be disclosed to the third parties both throughout the Agreement and after the expiry thereof to the extent, to which such disclosure of information is necessary for proper performance of the present Agreement and only with a respective prior written consent of the other Party, following the data protection requirements. The Parties agree that in case of disclosure of the confidential information the Service Provider will compensate all direct losses incurred by the Customer.

4.3. The obligation of confidentiality may be disregarded if the confidential information is disclosed to public authorities, when such disclosure is required by legislations, as well as to lawyers and auditors of the Parties, which are ex officio obliged to keep the information confidential, by notifying the other Party of such disclosure in advance. In any case, the Service Provider shall be held liable for the breach of their obligation of confidentiality before the Customer.

4.4. An additional Agreement on the processing of personal data and Agreement on the confidential information non-disclosure must be signed and applied between the Parties.

5. The validity and change of Agreement

5.1. Agreement is valid starting with the signing day and is valid until the Customer uses the maximum price of the Agreement, specified in clause 2.1, but no longer than 4 (four) months.

5.2. The term of service provision cannot be extended.

5.3. The end date of provision deadline of the service cannot be extended.

5.4. All changes, supplements, and annexes of the agreement have the same legal value as this Agreement and are the integral parts of it.

6. Authorized persons

6.1. By this Agreement, the Parties authorize the persons specified below to sign all Acts of Transfer and Acceptance of Service related to this agreement, as well as other documents of the Agreement performance established in the Agreement, but they do not have the right to orally, in writing, or in any other actions and/or ways to agree with the other Party for changing or adjusting the terms of the Agreement. Persons authorized by the Parties are:

6.1.1. Representative of the Customer responsible for supervision of execution of Service Provider's obligations under the present Agreement - Head of Accounting Divisions [REDACTED]
Phone [REDACTED] The representative of the Customer indicated in the present clause shall have the right to sign the Acts of Transfer and Acceptance of Services according to the procedure laid down by the present Agreement, as well as any other Agreement execution documents directly discussed in the present Agreement. The

representative of the Customer, however, shall not have the right to agree with the Service Provider on the amendment or modification of any terms and conditions of the Agreement orally, in writing or by any other actions and/or in any other manner in cases discussed therein;

6.1.2. The Customer's representative responsible for the administration of the amendments of the Agreement, the Agreement and its amendments posting Senior Procurement manager [REDACTED]

6.1.3. Service Provider [REDACTED]

7. Transfer and Acceptance of Provided Services

7.1. Once the time comes for the transfer of Services, the Service Provider shall notify the Customer orally and submit the Act of Transfer and Acceptance of Services.

7.2. No later than within 5 (five) working days from the submission of the Act of Transfer and Acceptance to the Customer, the Customer shall sign the Certificate or return the unsigned Certificate to the Service Provider indicating the Service provision defects (shortcomings).

7.3. If at the time of transfer and acceptance of Services the Parties identify no Service provision defects, the Customer shall return the signed Act of Transfer and Acceptance to the Service Provider and the Service Provider shall submit a VAT invoice to the Customer, issued on the basis of the Act of Transfer and Acceptance of Services.

7.4. The Parties agree that the Act of Transfer and Acceptance signed by the representative of a Party and submitted to the other Party by electronic means of communication shall be deemed as concluded in a proper form and the original copy of the Act of Transfer and Acceptance of Services is not required.

7.5. The Act of Transfer and Acceptance of the Agreement can be signed by a qualified electronic signature, if the Parties agree.

8. Final provisions

8.1. All notices, reports, and other correspondence, while performing the Agreement, are delivered to Party in person or by mail or e-mail. Written messages are declared as received in the following cases:

8.1.1. if 5 (five) days have passed after it was sent by registered mail;

8.1.2. the day it was sent via e-mail, if it was not working day- then the next working day;

8.1.3. delivered in person- the day, when the receiver gets the provided information to his address and signs, that he has got it.

8.2. If changes the legal addresses, bank account numbers and (or) other details of the Parties, they have to inform each other. Party failing to comply with these requirements can not make claims or objections of the other party acts carried out by the last of the known details, does not meet the terms of this Agreement, or that it did not receive messages sent by these contacts.

8.3. The Place of services provision – The Services shall be provided by means of remote communication, i.e. (by e-mail and/or Phone, and/or TEAMS platform, during meetings).

8.4. A Party shall have no right to transfer their obligations under the present Agreement to a third party without a written consent of the other Party.

8.5. All and any notices and other information sent under the present Agreement shall be written in English and only be deemed as properly served if addressed to the Authorised persons.

8.6. In the cases provided for in this Agreement the amount of interest payable in this Agreement is 0.05% (**five hundredths**)

8.7. In the cases provided for in this Agreement, the amount of interest payable in this Agreement 0.05% (**five hundredths**) calculated on the price of the services ordered with VAT

8.8. The present Agreement has been executed in English language in 2 (two) counterparts, one to each Party to the Agreement. Each counterpart shall constitute an original having equal legal effects.

8.9. Annexes to the Agreement forming an integral part of the Agreement:

8.9.1. Annex 1 – Data processing agreement according to Standard Contractual Clauses

8.9.2. Annex 2 – Confidential information and non-disclosure agreement

The Parties have read the present Agreement, understand the content and consequences thereof and have signed the present Agreement as expressing their true will and intent.

9.Contact Details and Signatures of the Parties

	Customer:	Service Provider:
Name:	AB “KN Energies”	Contus Ekonomi AB branch
Address:	Burių 19, LT91003 Klaipėda	Raudondvario pl. 131B, LT47188 Kaunas
Mailing address:	Baltijos pr. 40, LT-93239 Klaipėda	Raudondvario pl. 131B, LT47188 Kaunas
Legal entity code:	110648893	303965952
VAT number:	LT106488917	LT100009481519
Telephone:	+370 46 391772	+370 646 08 981
Email:	info@kn.lt	sales@contus-accounting.se
Current Account No.:	LT [REDACTED]	LT [REDACTED]
Bank:	AB SEB bankas	UAB Paysera LT
Bank code:	70440	35000
	The Finance Director [REDACTED] signature	The head of the branch [REDACTED] signature

PERSONAL DATA PROCESSING AGREEMENT

2024-____ - ____ No. ____
Klaipėda



Kl
Tu
(h

13
re
ha
wl
co
C

an

Pr
Sv
ot
Ag

Eu
re
D
Pr
pr

in
G

1.

2.

3.

4.

5.

6.

7.

8.

9.

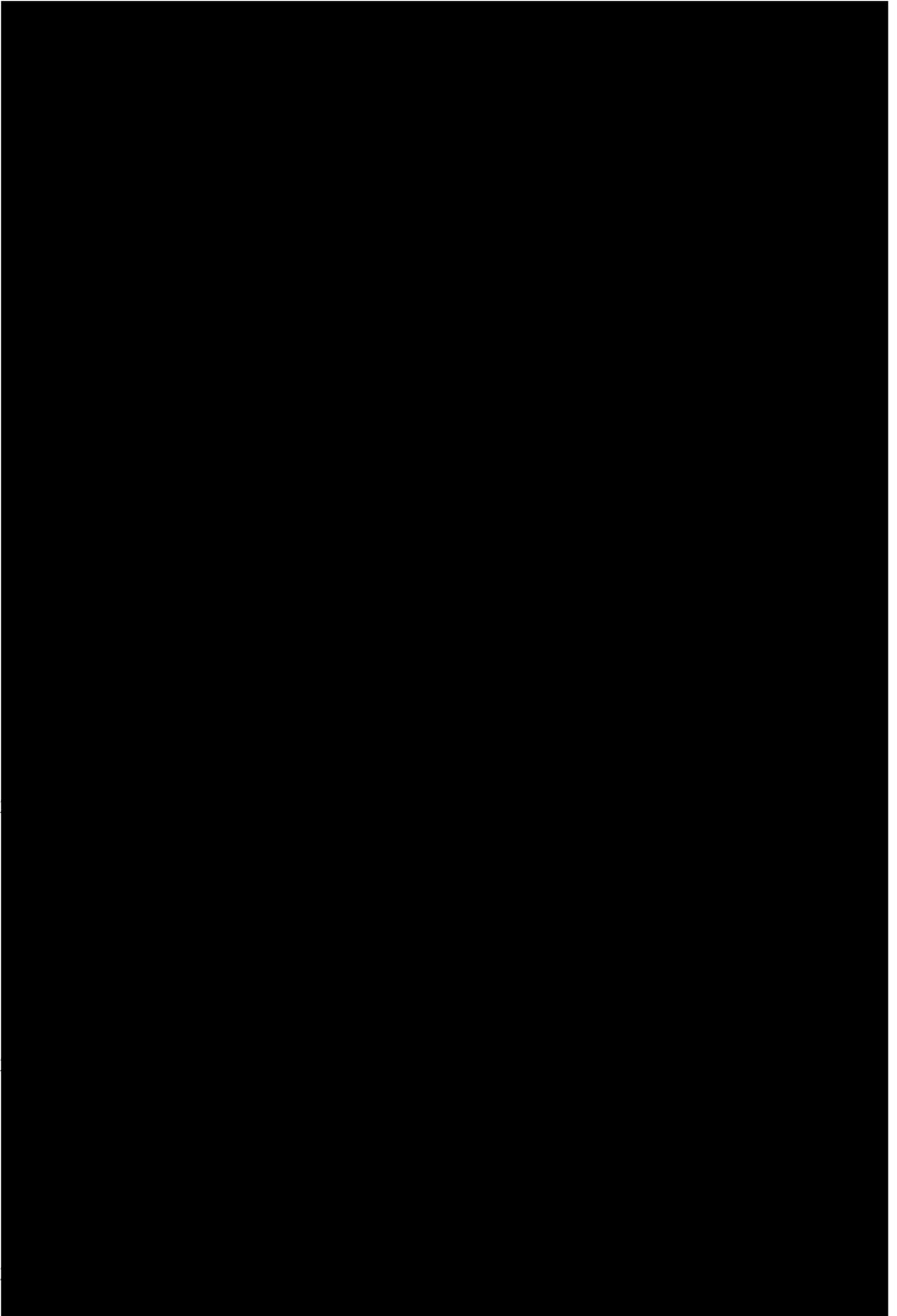
10

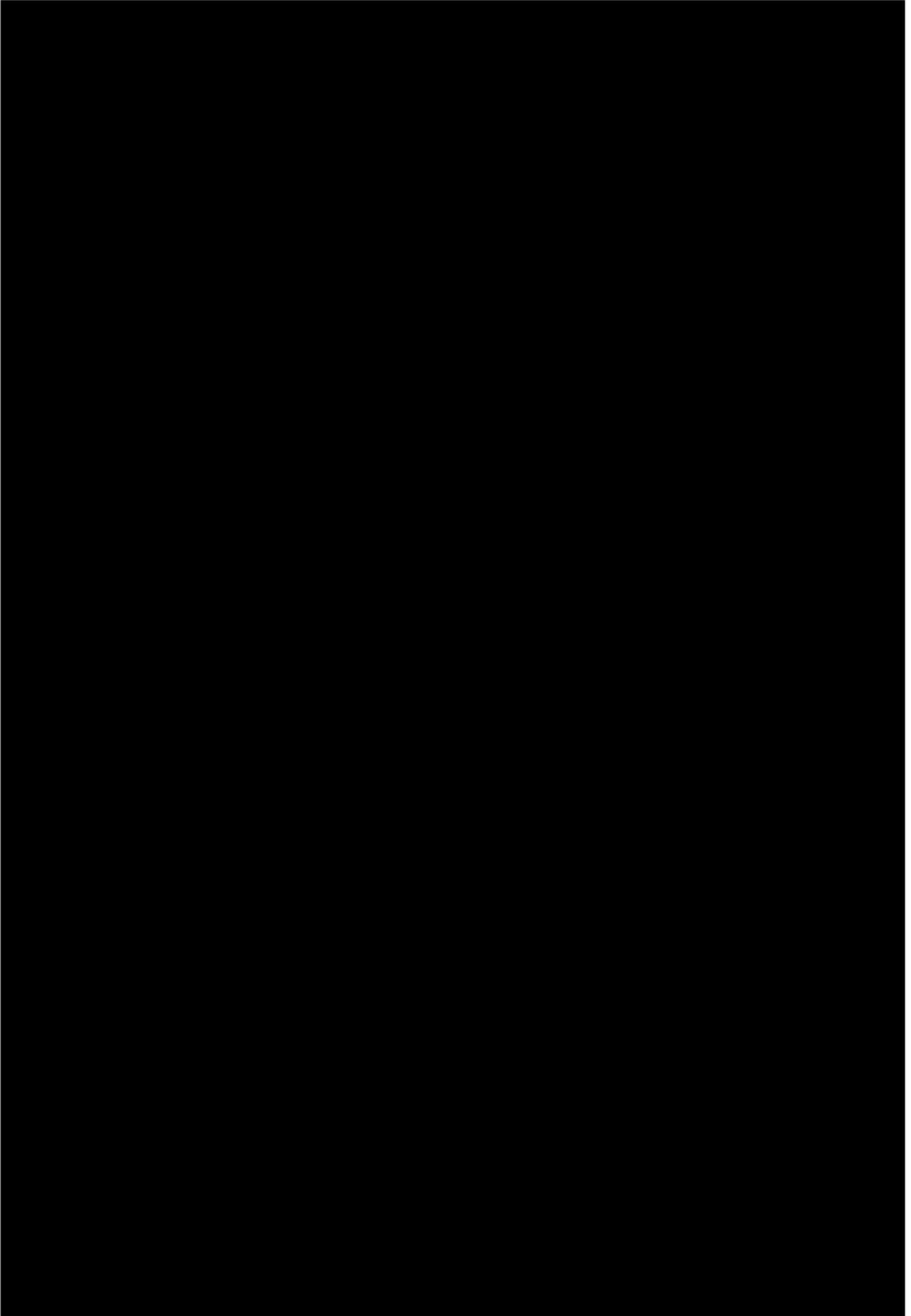
11

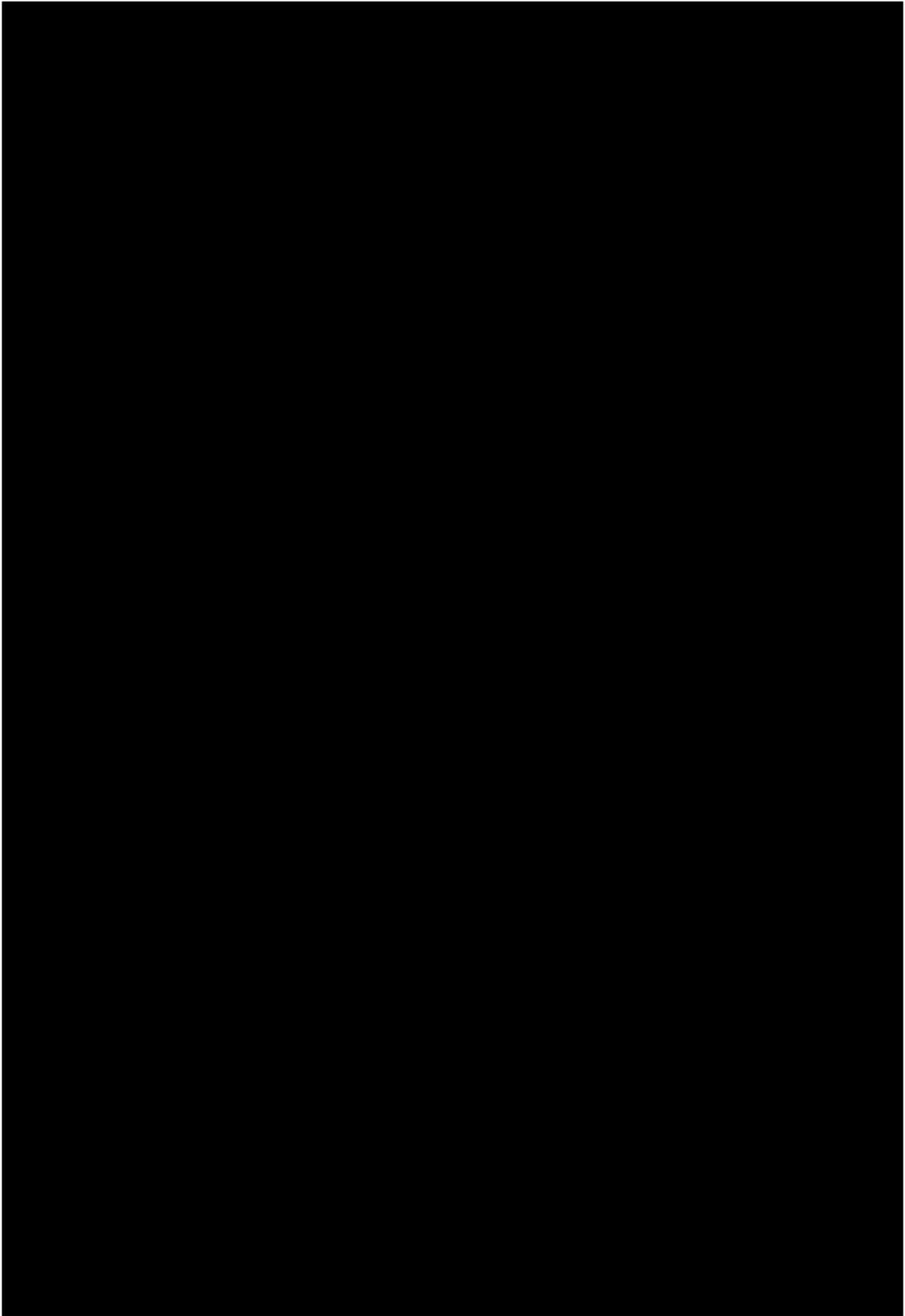
12

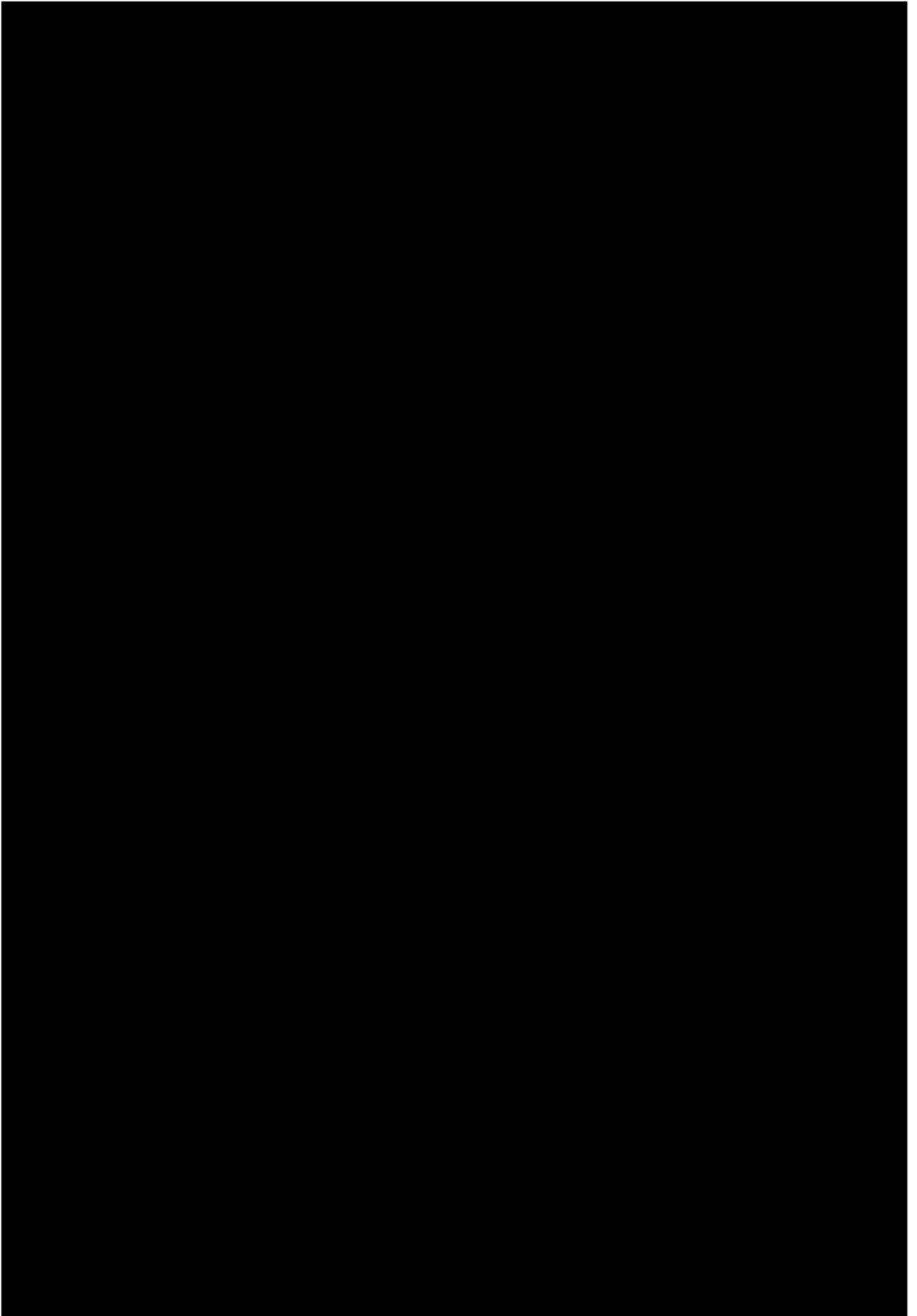
13

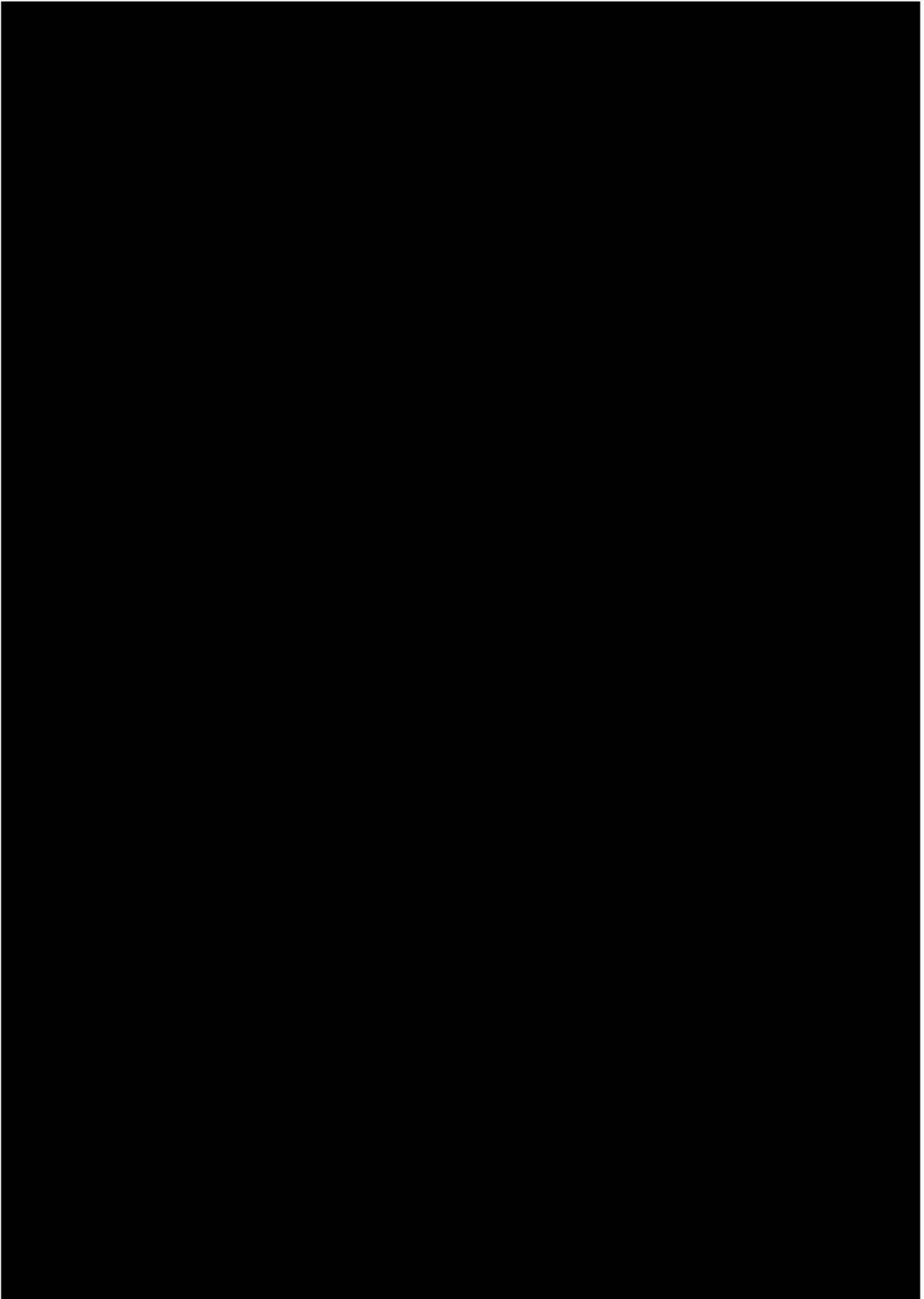
14











4.1. the Processor materially or persistently breaches the Agreement or its obligations under the GDPR;

4.2. the Processor does not comply with the binding decision of a court or supervisory authority regarding its obligations under the Agreement or the GDPR;

4.3. the Controller has suspended the processing of personal data performed by the Processor in accordance with Clauses 51.1 and/or 51.2 of the Agreement, and compliance with this Agreement is not restored within 30 calendar days.

5. The Agreement shall take precedence over any similar provisions related to the processing of personal data in other agreements signed by the Parties.

6. Each Party shall appoint a person responsible for the performance of the Agreement.

6.1. Responsible person appointed by the Controller - [REDACTED]

6.2. Responsible person appointed by the Processor - [REDACTED]

SECTION XIV

DETAILS AND SIGNATURES OF PARTIES

Controller:

AB KN Energies
company code - 110648893,
address – Burių str. 19, LT-92276 Klaipėda,
phone – 8 46 391772,
e-mail – info@kn.lt

On behalf of the Processor:

Contus Ekonomi AB branch
Company code-303965952
Address- Raudondvario pl. 131B, LT47188
Kaunas
Phone- +370 646 08 981
e-mail- sales@contus-accounting.se

Financial director

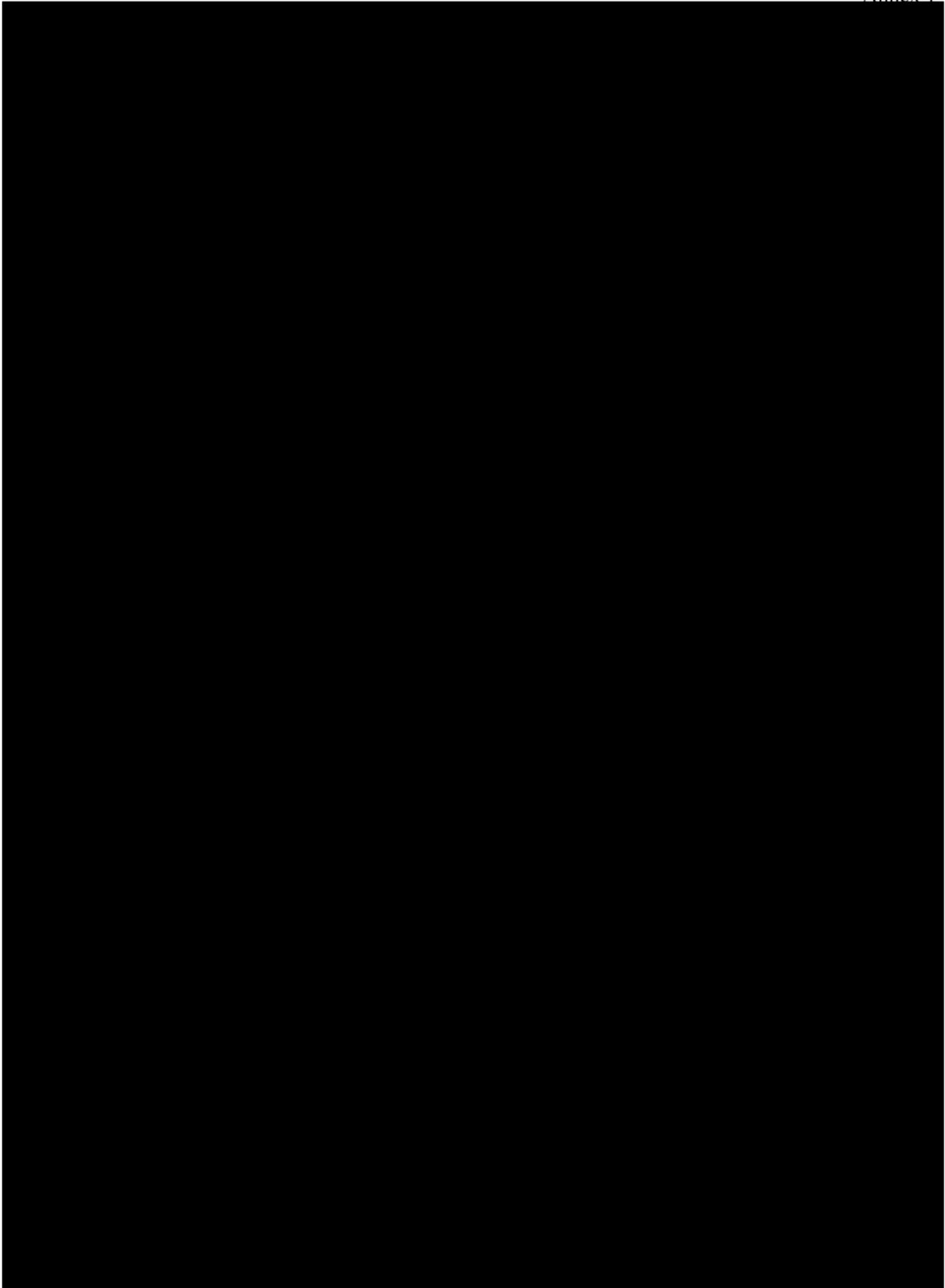
[REDACTED]

(position, name, surname, signature)

Head of the branch

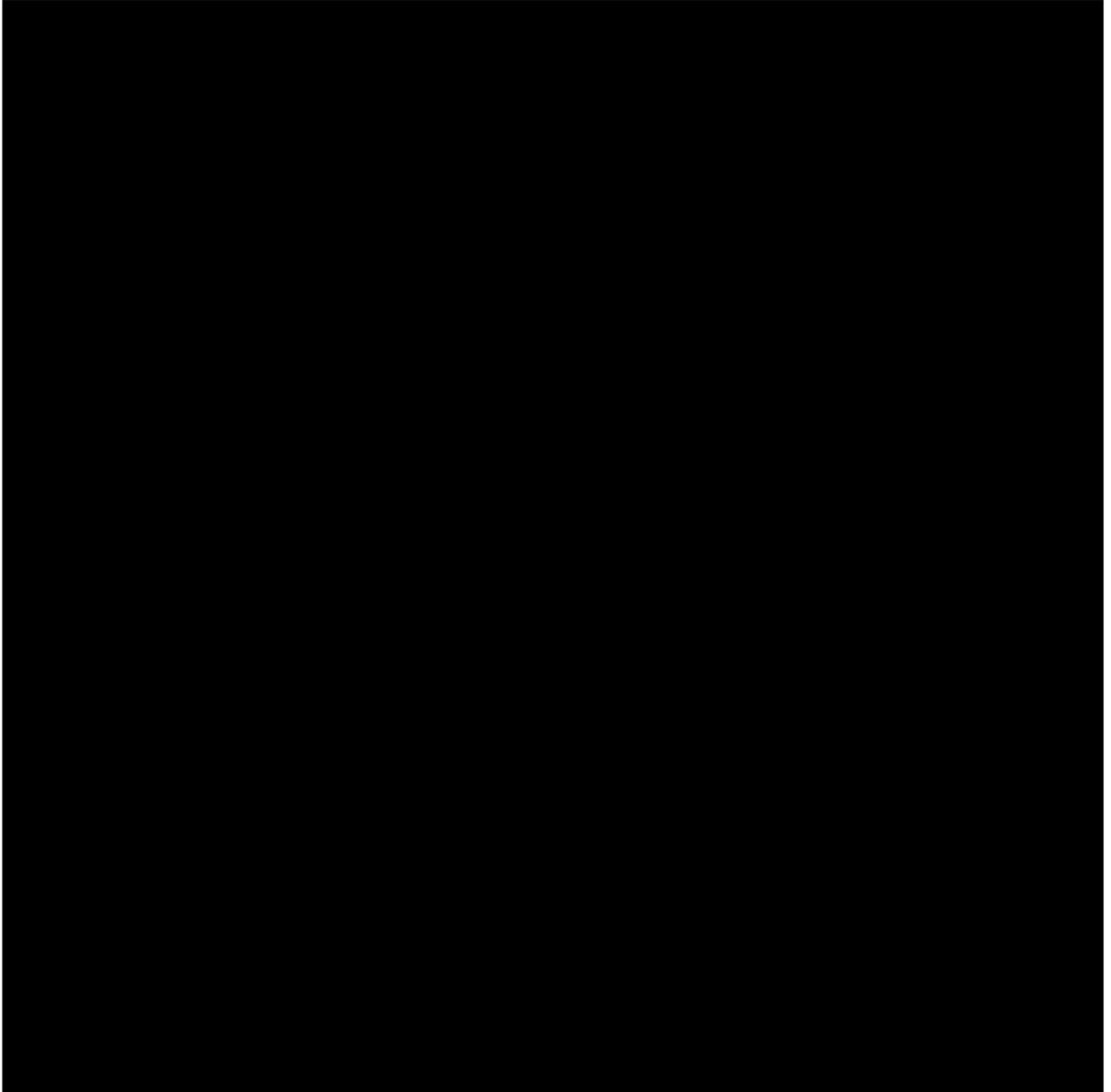
[REDACTED]

(Position, name, surname, signature)

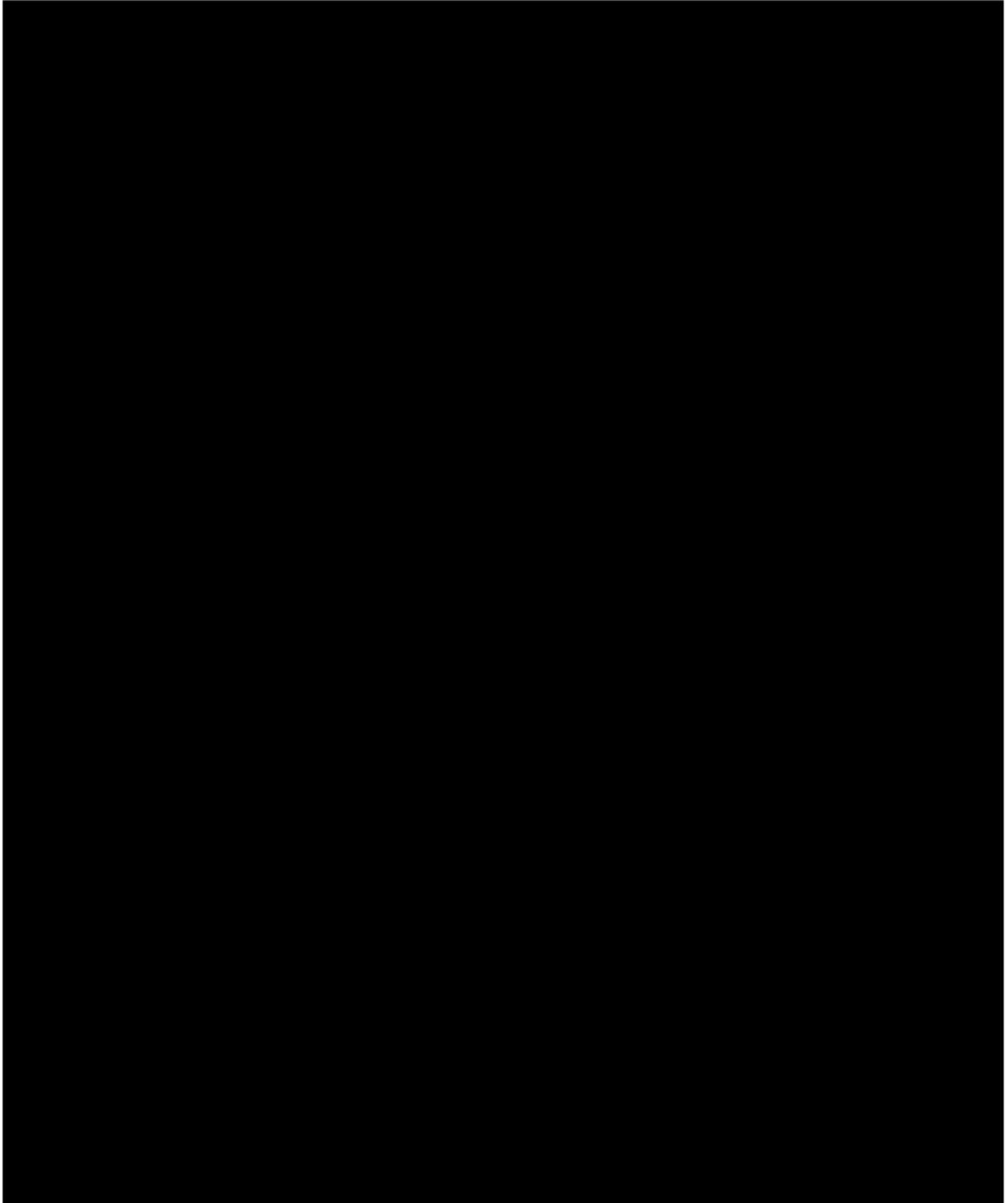


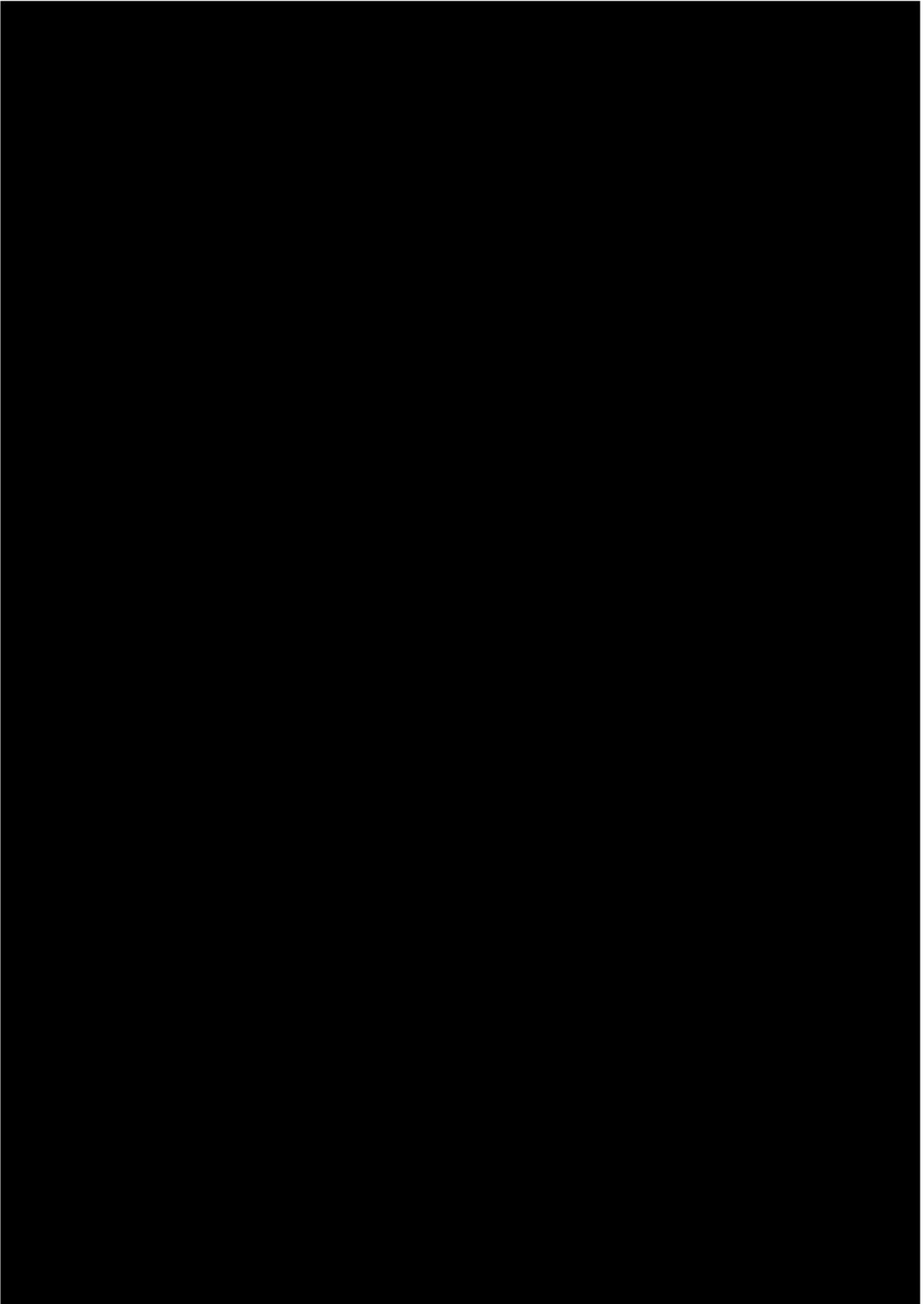


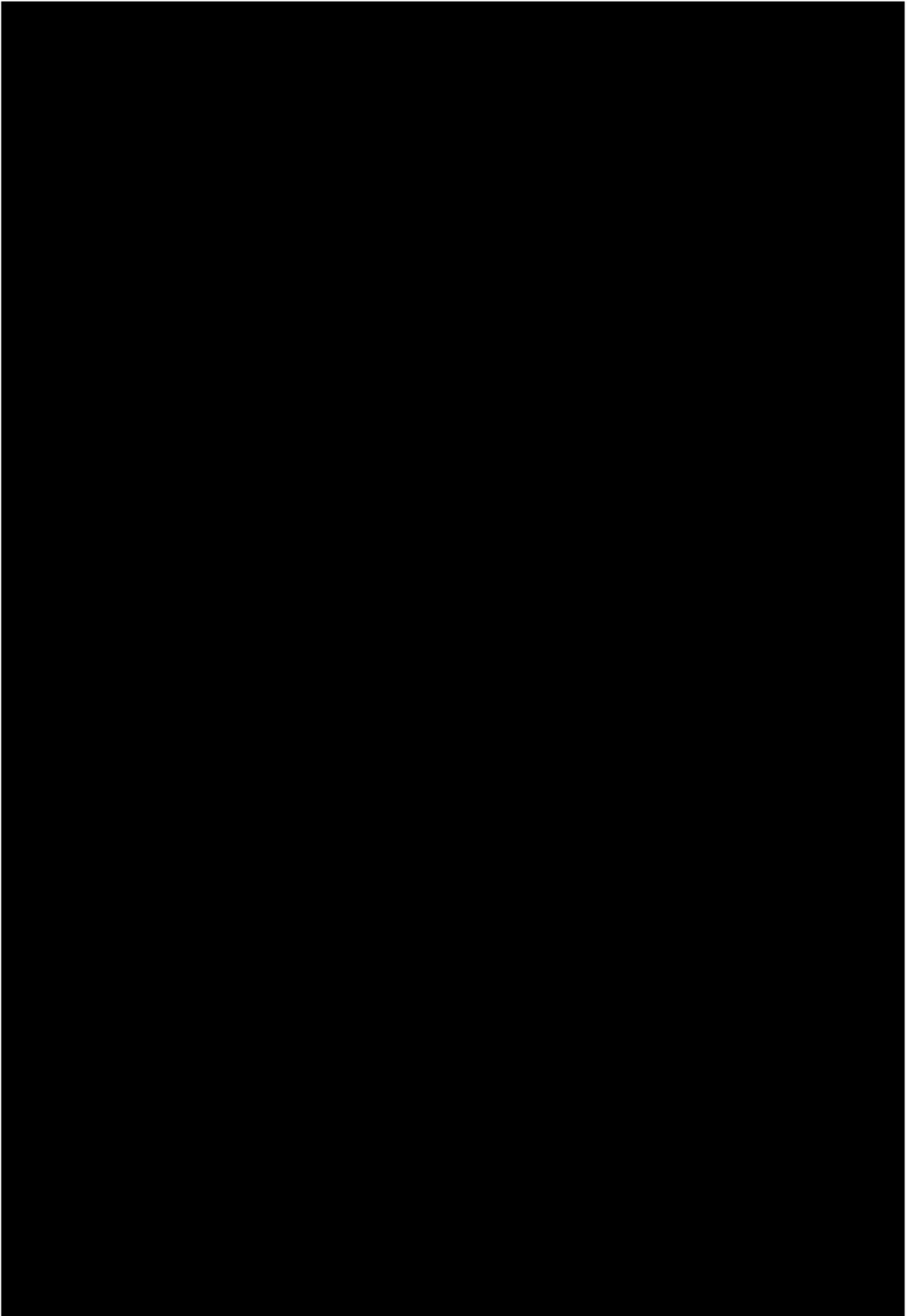
INFORMATION ON SUB-PROCESSORS

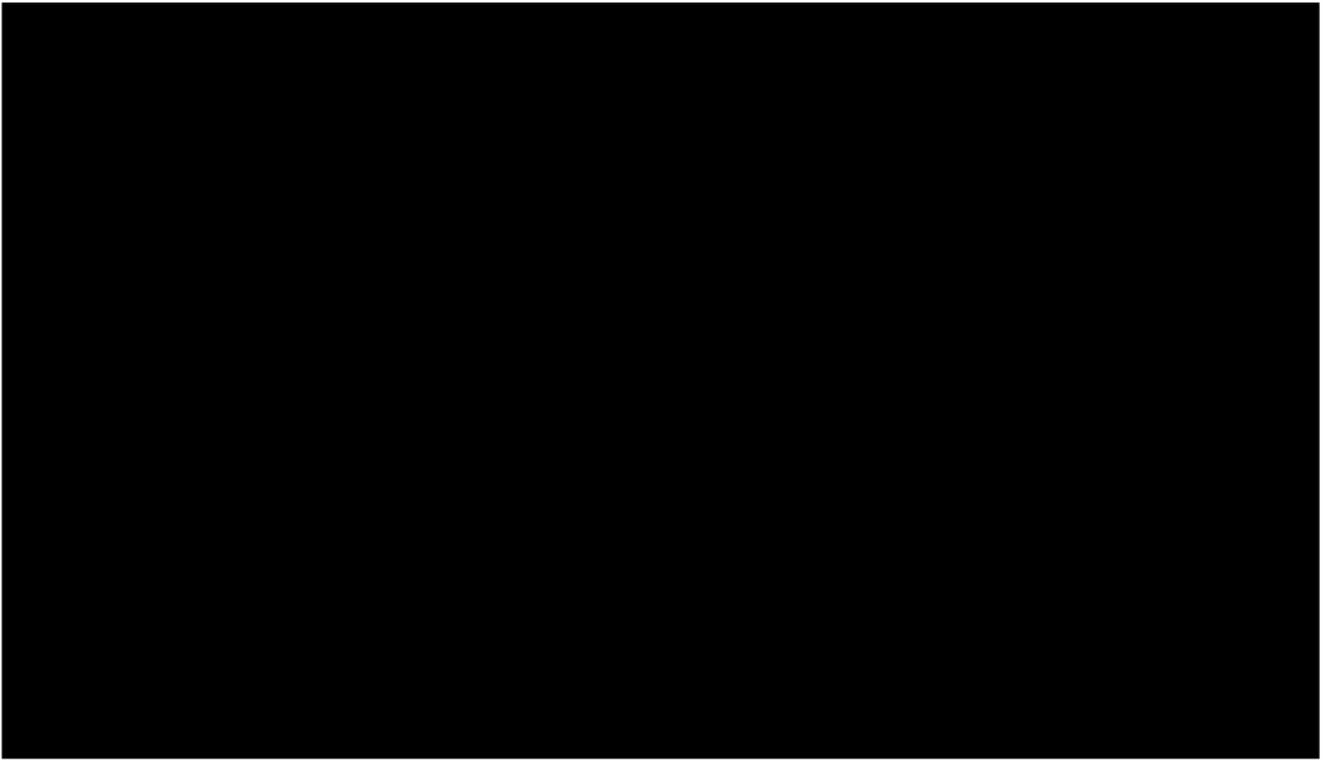


INSTRUCTIONS ON HOW TO PROCESS PERSONAL DATA



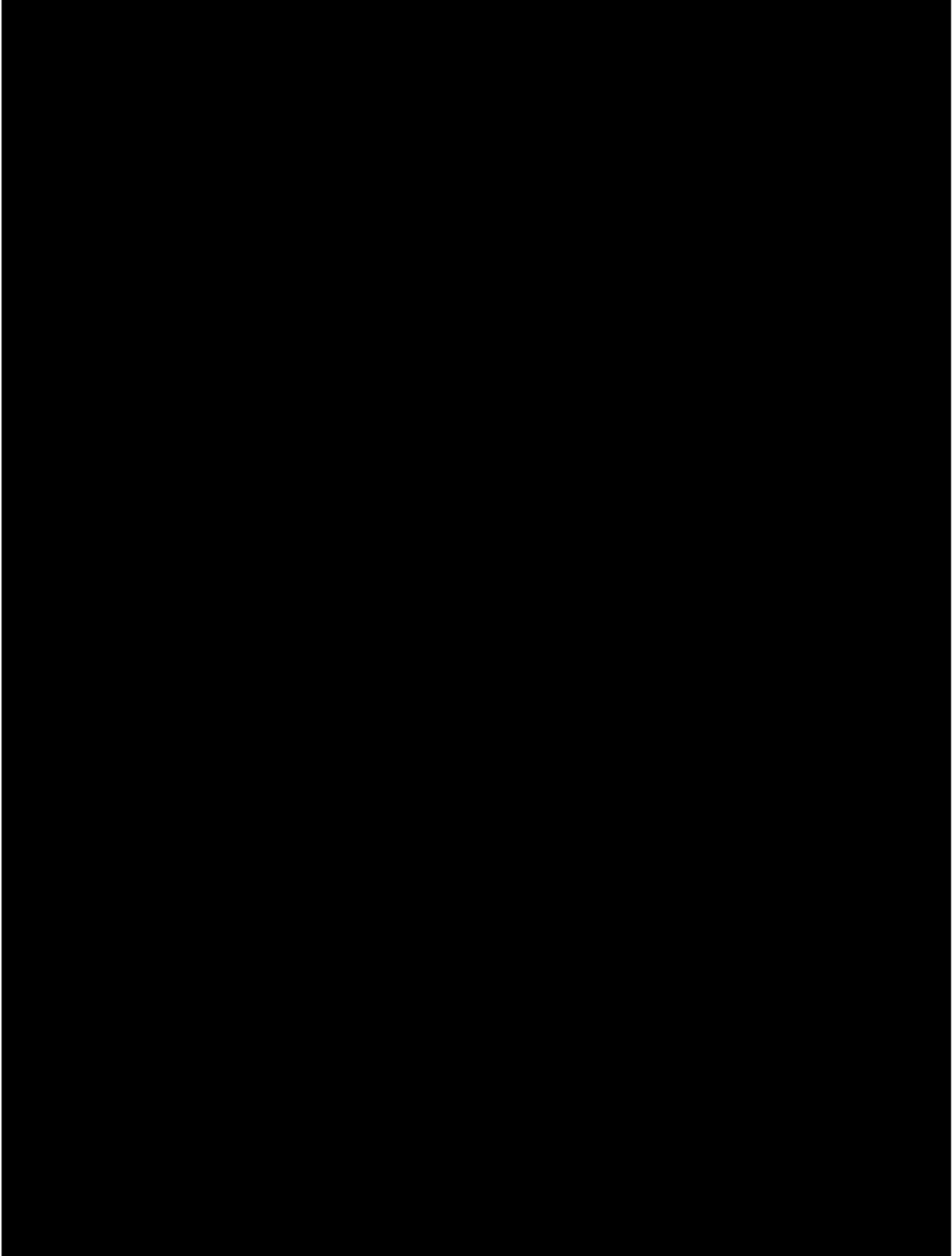


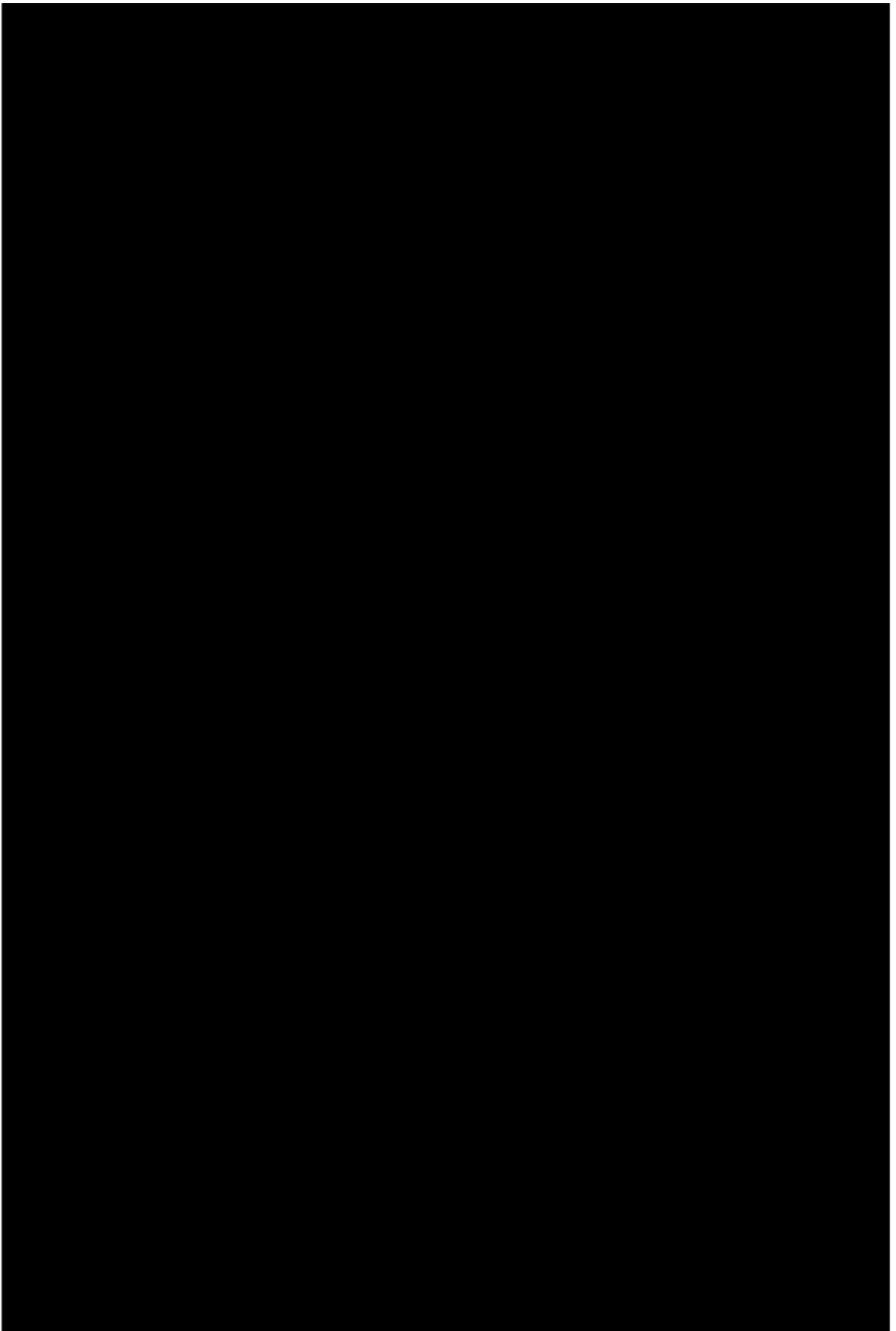


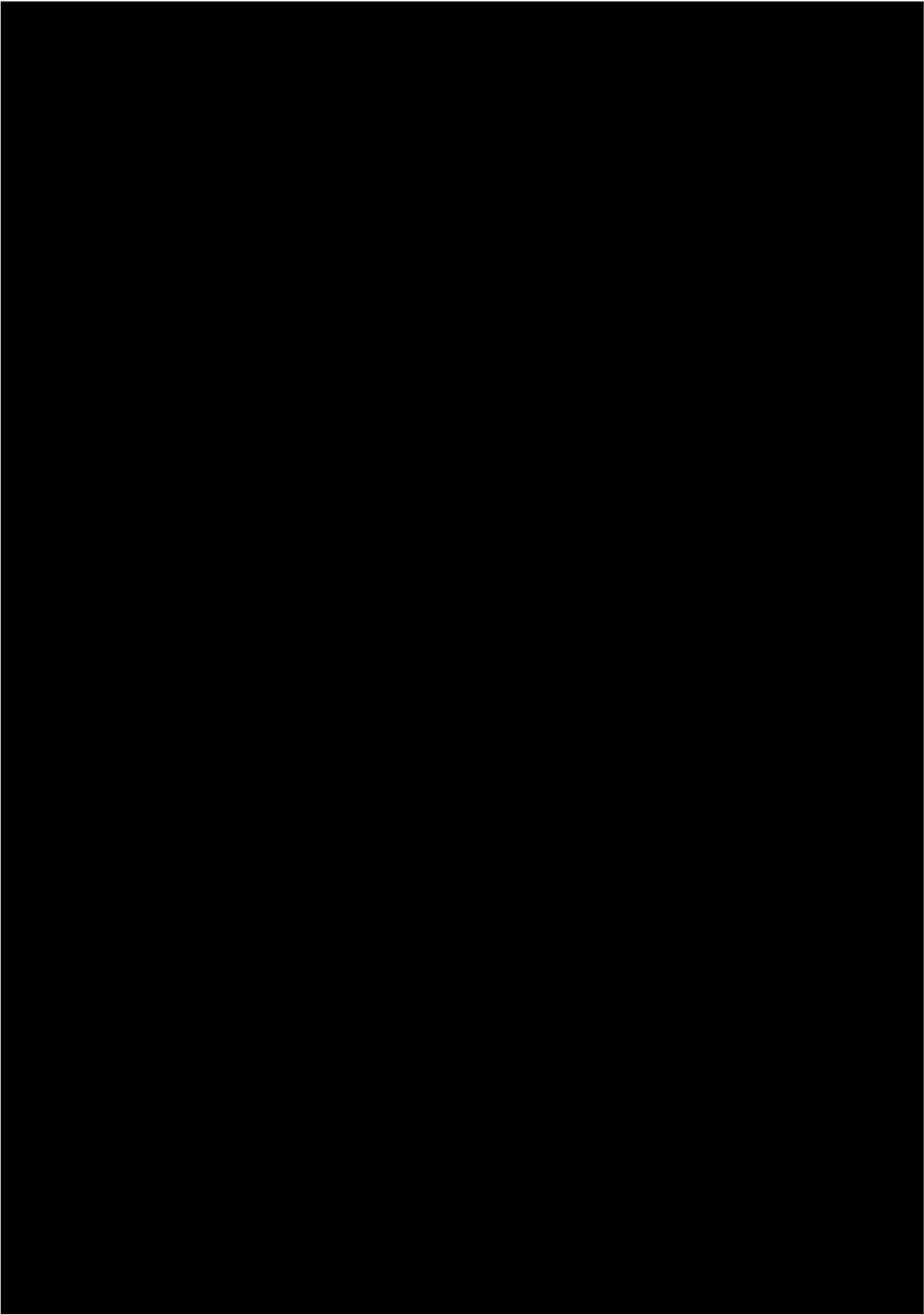


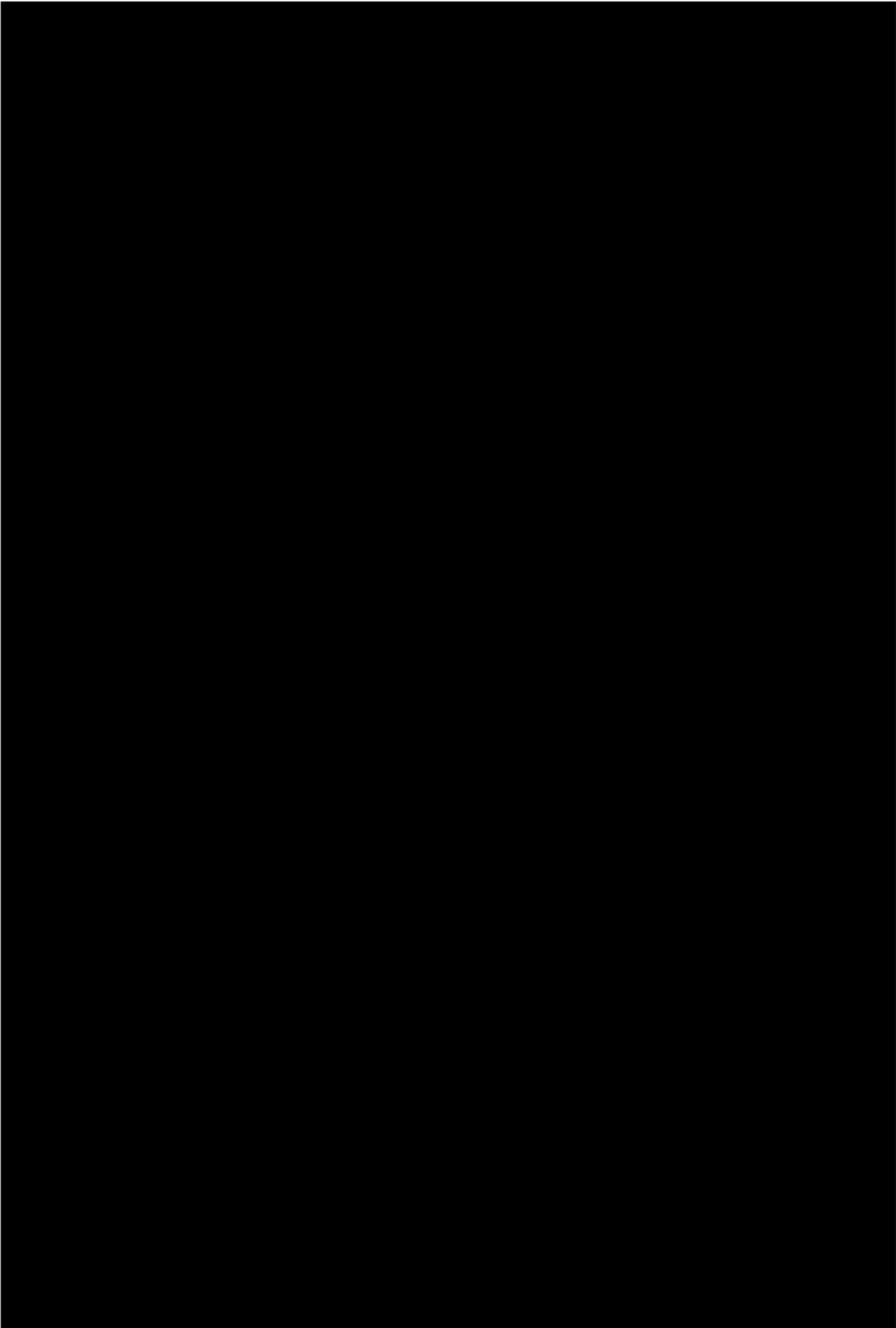
**CONFIDENTIAL INFORMATION AND
NON-DISCLOSURE AGREEMENT**

Klaipėda









- 8.3.1. the execution of definitive written agreement regarding the Purpose that by its terms would supersede this Agreement or
- 8.3.2. the date that is 2 (two) years after this execution date of this Agreement.
- 8.4. This Agreement is made in two copies – one for each Party.

AB „KN Energies”

Buriu str. 19, LT-92276 Klaipeda, Lithuania
Tel. (370 46) 391772
Fax. (370 46) 311399
E-mail: info@kn.lt
Company code: 110648893
VAT Payer code: LT106488917

Bank details:

Luminor Bank AB
SWIFT: NDEAL2X
IBAN: [REDACTED]

Finance Director
[REDACTED]

Contus Ekonomi AB branch

Raudondvario pl. 131B, LT47188 Kaunas
(370 646) 08981
sales@contus-accounting.se
303965952
LT100009481519

Bank details:

UAB Paysera LT
LT [REDACTED]
Bank code: 35000

Head of the branch
[REDACTED]

