Terms and conditions as of 1 November 2025 for Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab

1 Audits, Declarations and Other Services

1.1 These terms and conditions, any letter of agreement and any written amendments thereto shall apply to any service, regardless of nature and scope, from Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab, unless expressly deviated from or modified by another written agreement. These terms and conditions apply regardless of whether the agreement is entered into by email, telephone or otherwise. In the event of a conflict between the terms of the Terms of Business and the Letter of Agreement, the terms of the Letter of Agreement shall prevail.

1.2 Special terms and conditions of purchase or specific requirements for the service on the part of the customer, stated in e.g. the customer's order submission, tender documents or in the customer's terms and conditions of purchase, are not binding, unless Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab has expressly agreed in writing to the terms and conditions, including that these entail a specific deviation from these terms and conditions.

1.3 Offers are binding for 14 days from the date of the offer, unless otherwise expressly stated in the offer.

2 Delimitation and execution of the task

2.1 Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab undertakes to provide a qualified service at the agreed time and to the agreed extent. Unless otherwise stated in the letter of agreement, all dates specified by Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab are estimates only. The services of Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab are described in the letter of agreement.

2.2 If Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab's order confirmation/agreement letter does not match the customer's order, the customer must immediately complain. Otherwise, the customer will be bound by the content of the order confirmation/agreement letter.

2.3 If Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab performs other work for the client than what is specifically stated in the agreement letter, Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab is entitled to a separate fee for this work. Additional work carried out by Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab in this connection, will be covered by the agreement and subject to the same conditions, subject to adjustments to Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab's fee and schedule.

2.4 Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab stores its own working papers, electronic material and documentation for the performance of the assignment for 5 years. The client's original documents are returned no later than at the end of the assignment, after which Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab is not responsible for storage, etc.

2.5 To the extent that the agreement states how the service is staffed by approved auditors/partners and employees who are responsible for the delivery of the service, Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab is entitled to replace the listed persons with other approved auditors/partners and employees.

2.6 Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab is not obliged to update recommendations, conclusions, reports or other products, either in oral or written form, after these have been handed over and communicated to the client in final form.

3 Customer's obligations

3.1 The costumer shall cooperate in good faith with Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab in the solution of the assignment, including in a timely manner ensuring that Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab has access to all the client's data, information and employees that are necessary for the delivery of the agreed service, and immediately inform Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab of any proposals, developments or other conditions or issues there, in the client's assessment, are essential for Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab's solution of the assignment and delivery of the agreed service.

3.2 If Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab, performs accounting records for the client in an accounting system to which the costumer has access, it is the costumer’s responsibility to ensure the storage of accounting records material and accounting data in accordance with the requirements of the Bookkeeping Act, including downloading accounting records material and accounting data in a timely manner.

The costumer (Client) acknowledges that Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab only makes the system access available in connection with the performance of the agreed service, and that Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab is not obliged to store or recreate the costumer’s accounting data after the termination of the agreement.

It is the customer's responsibility to download and store relevant data, appendices and accounting documents from the system, including before access to the system ends. Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab accepts no responsibility for any loss, including loss of data, as a result of the client's failure to download in a timely manner or failure to back up the accounting material.

4 Quality Control

4.1 Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab is a member of FSR Danish Auditors, which sets requirements for the ethical and quality standards of audit firms. Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab is also covered by the Danish Auditors' Act and FSR Danish Auditors' rules on the right of appeal against auditors.

4.2 Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab is subject to quality control, pursuant to the Act on Authorized Public Accountants, the Danish Anti-money Laundering Act and the data protection rules. Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab complies with the standards in force at any given time for our work as well as requirements for auditors' continuing education.

4.3 Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab is a member of Revisorgruppen Danmark, which continuously updates and improves our quality management system so that it is always in accordance with applicable legislation Through Revisorgruppen Danmark, Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab is also subject to annual quality controls.

4.4 In connection with the implementation of the quality control, Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab may, to the extent necessary, disclose confidential information to relevant authorities et al. Its recipients will be subject to confidentiality obligations and the information will be used solely for the purpose of quality control.

4.5 Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab undertakes to investigate any complaint carefully and within a reasonable time, considering the nature and content of the complaint. If Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab has provided a service that is considered to be less satisfactory or inadequate, the client may contact the responsible contact person at Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab. No later than 2 weeks after the customer has ascertained or should have established any errors and deficiencies in the service provided, the customer must contact Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab. In this connection, Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab is obliged to remedy any errors and deficiencies within a reasonable time. If the customer does not contact the customer within the time limit, the customer loses the right to rectification.

5 Electronic communications

5.1 The parties agree to the use of electronic communications in connection with the provision of the service, approval of materials and ongoing correspondence. The parties understand that electronic communications may be insecure and that information and data may be destroyed, and that messages and information may come to the knowledge of unauthorized people. Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab and the customer are responsible for protecting their own systems and interests in connection with electronic communication. Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab or its subcontractors are not liable for loss or damage, unauthorized access, viruses, delays, destruction, etc., that may occur as a result of the use of electronic data, internet, programs, o.1, provided that the legal requirements regarding the security of such communication are complied with.

6 Fee calculation and payment

6.1 Fees for work performed are normally calculated based on time spent and the hourly rates set at any given time for partners and employees who have performed the task. Unless a fixed fee has been agreed, Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab's statement of the fee is an expression of an estimate. If Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab has stated a fee at the time of entering into the agreement, it is based on the assumptions stated by the parties in the agreement letter. It follows that even if a fixed fee has been agreed for the service, Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab is entitled to make corrections to the calculated fee in the following situations:

a) The conditions for the provision of the service have changed.

b) The assumptions were not correct or complete.

c) The circumstances referred to in a) and b) are attributable to the customer or circumstances for which the customer is responsible.

6.2 In addition, Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab is entitled to charge a separate fee for work that is outside the agreed scope in the original fixed fee agreement.

6.3 Task-related costs and disbursements will be reimbursed by the client in addition to the agreed fee, unless otherwise agreed in the agreement letter and any written appendices hereto.

6.4 Invoices are usually issued after the completion of the assignment. For larger tasks and for tasks that extend over a longer period, invoices are issued on an ongoing basis for the work performed. Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab reserves the right in special situations to demand advance payment or other security for the payment.

6.5 Payment terms are net 14 days, unless otherwise agreed in the agreement letter and any written addendums hereto . Invoicing is generally done electronically via email.

6.6 In the event of exceeding the payment deadline, the customer shall pay interest corresponding to 1.5% per commenced calendar month of the balance due from the last due date of payment until the amount is credited to Sønderjyllands Revision, Statsautoriseret

revisionsaktieselskab's account in Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab's bank, unless otherwise agreed in the agreement letter and any written appendices hereto.

6.7 If Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab handles administration/ accounting records and/or payroll processing for the costumer, licences in connection with the provision of the service will be invoiced separately. In cases where the customer does not have access to a system, but where Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab works in the system on behalf of the customer in connection with the delivery of the service, the license for the use of the system will be invoiced to the customer.

6.8 The customer is not entitled to set off against the fee, and the customer cannot exercise the right of retention or refuse payment due to delay, complaint or counterclaim regarding the specific service or any other claim. Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab is entitled to set a credit limit for the customer, which at any time can be unilaterally changed or terminated by Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab.

6.9 Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab is entitled to withhold the service if the customer is in default with payment/security, or if there is an anticipated default. Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab is also entitled to charge fees for work performed until the date of any termination of the agreement. This is regardless of the reason for the termination of the agreement. The fee is calculated based on applicable hourly rates and time consumption.

7 Limitation of Liability

7.1 If the customer discovers errors and deficiencies in the service, the customer must immediately complain in writing to Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab with a specification of the defects alleged, pursuant to however, clause 3.

7.2 Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab is responsible for the work carried out in accordance with the general rules of Danish law, but with the following limitations:

7.3 Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab is only responsible to the costumer and does not assume liability towards other parties (including third parties) who benefit from or use the service provided by Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab or gain access to the service. The costumer undertakes to indemnify and hold Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab harmless for any liabilities, losses, expenses or other costs that Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab may reasonably incur in connection with claims from such other parties as well as claims against Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab as a result of the costumer breach of the agreement.

7.4 Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab is not responsible for the content of oral reports or draft services that are subsequently replaced by completed services.

7.5 The liability of Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab does not cover matters that could not be foreseen at the time of the execution of the work/the conclusion of the contract letter.

7.6 Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab's liability for advisory and assistance services that do not involve the provision of statements with certainty, is limited in amount to three times the fee (excluding VAT) paid by the client for the service in question. In the case of an ongoing service, the fee in connection with limitation of liability is calculated as the fee invoiced and paid for this service in the last 12 months.

7.7 If the customer has not paid for the service in question, no claim can be made against Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab.

7.8 Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab is not liable for any errors committed by advisers to whom Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab has referred the costumer, just as Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab is not liable for any errors committed by subcontractors to whom the costumer has entrusted parts of the solution to the services in agreement with Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab.

7.9 In the relationship between Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab and the costumer, Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab shall not be liable in the event of the costumer's and Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab's complicity in the provision of the services to authorities, when such contributory liability is due to the costumer's provision of incorrect information and other grossly negligent or intentional conduct or omission in the relationship between the Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab and the costumer. The costumer undertakes to indemnify and hold Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab harmless for any liabilities, losses, expenses or other costs, including fines, that Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab may incur in connection with such claims against Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab.

7.10 Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab is not liable for indirect losses, consequential losses or other financial consequential losses, including, among other things, loss of goodwill, image, earnings, profits, operating losses or loss of data. Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab is not responsible for loss or damage caused by cyber-attacks or IT breakdowns. Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab cannot be held responsible for claims that may arise as a result of false, misleading or incomplete information, data or documentation provided by anyone other than Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab.

7.11 In the case of auditing, review or certification assignments that are subject to mandatory rules or professional standards, any provisions that entail a limitation in the liability of Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab, do not apply.

8 Confidentiality

8.1 The parties are mutually obliged to treat all material and information, including information received from the other party and the conclusion of the service provided, confidential.

8.2 All employees of Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab are covered by a duty of confidentiality, so that any information that Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab receives in connection with the performance of an assignment is considered confidential.

8.3 Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab and the costumer may not publicly mention each other or the other party's services without the other party's prior written agreement. Before publication of documents, reports or the like bearing the company name of Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab, the publication must be approved by Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab. However, after the service has been provided, Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab has the right to loyally refer to the costumer and the assignment by using the costumer's name and logo in connection with, for example, submitting offers, presentations or teaching, unless the costumer prohibits this in writing.

8.4 The provision on confidentiality does not apply to material and information, etc., which has been disclosed pursuant to a legal requirement, a judgment, a warrant or the like.

8.5 It is the policy of Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab, to maintain a high level of security around all communication, whether it is in the form of letters or electronic. Notwithstanding this, Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab cannot be held responsible for security and confidentiality deficiencies in transmission via electronic means of communication.

9 Anti-money laundering rules

9.1 In accordance with the anti-money laundering legislation, Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab must provide information about the rules that apply to the processing of personal data. Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab must, among other things, obtain identity and control information and ensure the necessary identification when establishing the customer relationship. In the event of suspicion of money laundering or terrorist financing, we will obtain documents and records regarding further investigations carried out.

9.2 The information obtained by Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab will be stored in the common interest for as long as Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab deems it necessary, however, in accordance with legislation, a minimum of 5 years. Upon termination of the engagement, personal data will be deleted after 5 years. The customer has the opportunity to request access to the registered information, and the customer has the right to have any incorrect information corrected.

9.3 Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab is obligated under the Money Laundering Act to obtain and store information about the customer's identity.

9.4 Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab does not disclose personal data to third parties without the costumers approval. However, Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab may be obliged to disclose information about the customer relationship, etc., to the Money Laundering Secretariat without notifying the customer.

9.5 Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab is subject to a duty of investigation and notification regarding the costumer's transactions, funds or activities where Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab suspects or has reasonable grounds to believe that transactions, funds or activities are or have been linked to money laundering or terrorist financing. This applies, for example, to complex or unusually large transactions and transaction patterns in relation to the customer, as well as transactions related to countries or territories where the risk of connection to money laundering or terrorist financing is assumed to be increased. In cases where a suspicion of money laundering or terrorist financing cannot be disproved, Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab is obliged to notify the Money Laundering Secretariat.

10 Use, property and copyright

10.1 The costumer is granted the necessary rights to use the written material that Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab provides to the costumer in connection with the service, but Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab has and retains all copyright and other intellectual property rights to the material.

11 Conflict of interest

11.1 It is the practice of Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab, to check whether a conflict of interest exists before Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab undertakes to provide the service in question. Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab provides many different services and cannot provide assurance that all situations where there may be a conflict of interest will be immediately uncovered. Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab therefore encourages the costumer to immediately notify Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab, if he or she should become aware of a possible conflict of interest.

11.2 If an actual or potential conflict of interest has been identified, and Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab assesses that the costumer's interests can be adequately safeguarded by initiating relevant procedures, Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab will discuss such procedures with the costumer.

12 Personal data

12.1 In connection with the agreed service, Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab will collect and process Personal Data in accordance with applicable Danish legislation, including the Data Protection Act and the EU's General Data Protection Regulation (GDPR) and special legislation, including the Danish Auditors Act.

12.2 Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab is the Data Controller for the Personal Data that Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab collects and processes in order to fulfil Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab's obligations under legislation, e.g. the accounting records and Money Laundering Act, just as Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab is the Data Controller for the processing of the Personal Data Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab collects and processes in connection with the conclusion of the agreement and the ongoing cooperation with the costumer.

12.3 Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab is generally the Data Controller for the processing of the Personal Data that Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab collects and processes in connection with Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab's delivery of the agreed services. Each party is thus independently responsible for complying with the Data Protection Act in relation to their own processing of Personal Data, including ensuring that there is the necessary legal basis to process the Personal Data.

12.4 Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab has prepared a privacy policy on the processing of Personal Data about persons with whom Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab does not have individual contact, including the costumer's employees, customers, business partners, etc. Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab's privacy policy can be found on Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab's website. The customer is obliged to inform its employees, customers, etc. on Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab's privacy policy, e.g. via link to the privacy policy.

12.5 If the parties' agreement deals with accounting records services, payroll accounting services or the preparation of accounts and tax statements without a statement, in which the services of Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab will include the processing of Personal Data for the costumer, Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab is the data processor for this processing. In such cases, the parties are obliged to enter into a data processing agreement that must be included as an appendix to the terms and conditions of business.

12.6 In connection with combined services, where Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab acts as both data controller and data processor due to the nature of the service, the data processing agreement only applies to the part of the service where Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab is the data processor.

13 Termination of the agreement

13.1 If Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab has been elected as auditor, this position may be terminated in accordance with the applicable rules.

13.2 Unless the agreement letter specifies a notice of termination, the agreement will terminate when the service has been provided. Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab may also terminate the agreement with one month's notice to the extent permitted by applicable law. The notice of termination must be given in writing.

13.3 Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab is entitled to terminate the agreement in writing with immediate effect if it is assessed that Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab's performance of the agreement in whole or in part as a result of law, applicable law or circumstances (including changes in the costumer's ownership or control) will be unlawful, in violation of the rules on independence that Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab is and Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab's internal rules and/or regulations.

13.4 If either party materially breaches its obligations under the Agreement, the other party is entitled to terminate the Agreement, unless the breach is remedied within a reasonable time after the non-breaching party brings the material breach to the attention of the breaching party and requires remedy.

13.5 However, termination may take place at the earliest if the material breach has not been terminated 14 days after the written demand has been sent. The demand must include the essential ground for breach and that the agreement will be terminated if the matter is not rectified within the 14-day time limit.

13.6 Any breach of the customer's payment obligations is considered a material breach and entitles Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab to terminate the agreement without notice, regardless of what is stated in clause 13.413.5.

14 Force majeure

14.1 In the event of force majeure, Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab's obligations under the agreement are

suspended as long as Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab is affected by force majeure.

14.2 Force majeure covers circumstances outside the reasonable control of Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab which means that Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab is unable to fulfil its obligations, and which Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab should not or could not reasonably have foreseen or taken into account prior to the conclusion of the agreement or when Sønderjyllands Revision, Statsautoriseret Revisionsaktieselskab began to provide its services, including e.g. cyber-attacks, epidemics, pandemics, other health crises and other matters beyond the reasonable control of Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab. Matters relating to subcontractors will also be considered force majeure for Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab, provided that they meet the above conditions.

15 Applicable law and jurisdiction

15.1 The services of Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab and these terms and conditions of business are governed by Danish law, with the exception of Danish law's conflict of law rules.

15.2 Any disagreement or dispute between the parties regarding the understanding of the letter of agreement and/or these terms and conditions shall be settled in accordance with Danish law before the Danish courts and with the head office of the Court of Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab as the agreed jurisdiction.

Appendix to terms and conditions
Data processing agreement as of 1 July 2025 for Sønderjyllands Revision, Statsautoriseret revisionsaktieselskab

Pursuant to Article 28(3) of Regulation 2016/679 (GDPR) for the purposes of the processing of Personal Data by the Processor.

This agreement is entered into between the undersigned customer, hereinafter referred to as 'the data controller', and Sønderjyllands Revision, State-Authorized Public Accounting Company, hereinafter referred to as 'the data processor', each being a 'party' and jointly referred to as 'the parties.

The following standard contractual provisions (the 'Provisions') have been agreed for the purpose of complying with the General Data Protection Regulation and ensuring the protection of privacy as well as the fundamental rights and freedoms of natural persons.

1 Contents

2 Preamble
3 Rights and obligations of the Controller
4 The Data Processor acts according to instructions
5 Confidentiality
6 Processing safety
7 Use of Sub-Processors
8 Transfer to third countries or international organizations
9 Assistance to the data controller
10 Notification of Personal Data breaches
11 Deletion and return of information
12 Inspection, inspection
13 The parties' agreement on other matters
14 Entry into force and termination

Appendix A. Information about the processing
Appendix B. Sub-Processors
Appendix C. Instructions regarding the processing of Personal Data
Annex D. Adjustment of other matters by the parties

2 Preamble

2.1 These Clauses set out the rights and obligations of the Data Processor when it carries out the processing of personal data on behalf of the Data Controller.

2.2 These provisions are designed to ensure that the parties comply with Article 28(3) of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of Personal Data and on the free movement of such data and repealing Directive 95/46/EC (GDPR).

2.3 In connection with the provision of the Data Processor's services as described in the Terms of Business, the Data Processor processes Personal Data on behalf of the Data Controller in accordance with these Regulations.

2.4 The provisions shall prevail over any corresponding provisions in other agreements between the parties.

2.5 There are four annexes to these Regulations, and the Annexes form an integral part of the Regulations.

2.6 Appendix A contains further information on the processing of Personal Data, including the purpose and nature of the processing, the type of personal data, the categories of data subjects and the duration of the processing.

2.7 Appendix B contains the Data Controller's terms and conditions for the Data Processor's use of Sub-Processors.

2.8 Appendix C contains the Data Controller's instructions regarding the Data Processor's processing of Personal Data, a description of the security measures that the Data Processor must implement as a minimum, and how the Data Processor and any sub-processors are supervised.

2.9 Annex D contains provisions relating to other activities not covered by the Regulations.

2.10 The provisions and their annexes must be kept in writing, including electronically, by both parties.

2.11 These Terms do not release the Data Processor from obligations imposed on the Data Processor under the General Data Protection Regulation or any other legislation.

3 Rights and obligations of the controller

3.1 The Data Controller is responsible for ensuring that the processing of personal data is carried out in accordance with the General Data Protection Regulation (see Article 24 of the Regulation), data protection provisions of other EU or Member State law and these provisions (References to "Member State" in these provisions are to be understood as a reference to "EEA Member States").

3.2 The Data Controller has the right and duty to make decisions about the purpose(s) and means for which Personal Data may be processed.

3.3 The Data Controller is responsible for, among other things, ensuring that there is a legal basis for the processing of Personal Data that the Data Processor is instructed to undertake.

4 The data processor acts according to instructions

4.1 The Data Processor may only process Personal Data on documented instructions from the Data Controller, unless required by EU law or the national law of the Member States to which the data processor is subject. This instruction must be specified in Appendices A and C. Subsequent instructions may also be given by the Data Controller while Personal Data is being processed, but the instruction must always be documented and stored in writing, including electronically, together with these Regulations.

4.2 The Processor shall immediately inform the Controller if an instruction in its opinion is in breach of this Regulation or data protection provisions of other Union law or the national law of the Member States.

5 Confidentiality

5.1 The Processor may only grant access to Personal Data processed on behalf of the Controller, to people who are subject to the Processor's instructional powers, who have committed to confidentiality or are subject to an appropriate statutory duty of confidentiality, and only to the extent necessary. The list of people who have been granted access must be reviewed on an ongoing basis. On the basis of this review, access to Personal Data may be closed if access is no longer necessary and the Personal Data must then no longer be accessible to these people.

5.2 At the request of the Data Controller, the Data Processor must be able to demonstrate that the people in question, who are subject to the Data Processor's instructional powers, are subject to the above-mentioned duty of confidentiality.

6 Processing safety

6.1 Article 32 of the GDPR states that the controller and the data processor, taking into account the current state of the art, the implementation costs and the nature, scope, context and purpose of the processing in question, as well as the risks of varying probability and severity to the rights and freedoms of natural persons, shall implement appropriate technical and organizational measures to ensure a level of protection appropriate to these risks.

The Data Controller must assess the risks to the rights and freedoms of natural persons represented by the processing and implement measures to address these risks. Depending on their relevance, it may include:

a. Pseudonymization and encryption of Personal Data.

a. ability to ensure ongoing confidentiality, integrity, availability and robustness of processing systems and services.

a. the ability to restore the availability of and access to Personal Data in a timely manner in the event of a physical or technical incident.

a. a procedure for regularly testing, assessing and evaluating the effectiveness of technical and organizational measures to ensure the safety of treatment.

6.2 According to Article 32 of the Regulation, the Data Processor – independently of the Data Controller – must also assess the risks to the rights of natural persons that the processing poses and implement measures to address these risks. For the purposes of this assessment, the Controller shall make available to the Processor the necessary information to enable it to identify and assess such risks.

6.3 In addition, the processor must assist the Controller in its compliance with the controller's obligation under Article 32 of the Regulation, by, inter alia, making available to the Controller the necessary information regarding the technical and organizational security measures that the Processor has already implemented pursuant to Article 32 of the Regulation, and all other information necessary for the Controller's compliance with its obligation under Article 32 of the Regulation. Article 32 of the Regulation.

If, in the opinion of the Controller, addressing the identified risks requires the implementation of additional measures than the measures already implemented by the Processor, the Controller shall indicate the additional measures to be implemented in Appendix C.

7 Use of sub-processors

7.1 The Data Processor must meet the conditions referred to in Article 28(2) and (4) of the General Data Protection Regulation in order to make use of another Data Processor (a Sub-Processor).

7.2 Thus, the Data Processor may not make use of a Sub-Processor for the fulfilment of these Terms without the prior general written approval of the Data Controller.

7.3 The Data Processor has the Data Controller's general approval for the use of Sub-Processors.

7.4 Where the Processor makes use of a Sub-Processor in connection with the performance of specific processing activities on behalf of the Controller, the Processor shall, by means of a contract or other legal document under Union or Member State law, impose on the Sub-Processor the same data protection obligations as those set out in these Clauses, providing in particular the necessary guarantees for: that the Sub-Processor will implement the technical and organizational measures in such a way that the processing complies with the requirements of these Regulations and the General Data Protection Regulation.

The Data Processor is therefore responsible for requiring the Sub-Processor to comply with the Data Processor's obligations under these Provisions and the General Data Protection Regulation as a minimum.

7.5 Sub-processing agreement(s) and any subsequent amendments thereto shall be sent – at the request of the Data Controller – in a copy to the Data Controller, who thereby has the opportunity to ensure that corresponding data protection obligations pursuant to these Terms are imposed on the Sub-Processor. Provisions on commercial terms that do not affect the data protection law content of the sub-processing agreement do not need to be sent to the Data Controller.

7.6 If the Sub-Processor fails to fulfil its data protection obligations, the Data Processor remains fully liable to the Controller for the fulfilment of the Sub-Processor's obligations. This does not affect the rights of the data subjects under the General Data Protection Regulation, in particular Articles 79 and 82 of the Regulation, vis-à-vis the Data Controller and the data processor, including the sub-processor.

7.7 At the entry into force of the data processing agreement, the Data Controller has approved the use of Sub-Processors. An overview of Sub-Processors used by the data Processor can be obtained from the Data Processor.

8 Transfer to third countries or international organizations

8.1 Any transfer of Personal Data to third countries or international organizations may only be carried out by the data processor based on documented instructions to this effect from the Data Controller and must always take place in accordance with Chapter V of the General Data Protection Regulation.

8.2 Where the transfer of Personal Data to third countries or international organizations for which the processor has not been instructed by the Controller is required by Union law or the national law of the Member States to which the processor is subject, the processor shall inform the he Controller of this legal requirement prior to processing, unless that law prohibits such notification on grounds of important public interest.

8.3 Thus, without documented instructions from the Data Controller, the Data Processor cannot, within the framework of these Provisions:

a. transfer Personal Data to a Controller or Processor in a third country or an international organization;

a. entrust the processing of Personal Data to a sub-processor in a third country

a. process the Personal Data in a third country

8.4 The Controller's instructions regarding the transfer of Personal Data to a third country, including the possible transfer basis in Chapter V of the General Data Protection Regulation on which the transfer is based, must be stated in Appendix C.6.

8.5 These Clauses are not to be confused with standard contractual clauses within the meaning of Article 46(2)(c) and (d) of the GDPR and these Clauses cannot constitute a basis for the transfer of Personal Data within the meaning of Chapter V of the GDPR.

9 Assistance to the data controller

9.1 The data processor, considering the nature of the processing, assists the data controller as far as possible by means of appropriate technical and organizational measures in fulfilling the data controller's obligation to respond to requests for the exercise of the data subjects' rights as laid down in Chapter III of the General Data Protection Regulation.

This means that the Data Processor must, as far as possible, assist the data controller in connection with the Data Controller's compliance with:

a. the duty to provide information when collecting Personal Data from the data subject.

a. the duty to provide information if Personal Data has not been collected from the data subject.

a. The right of access

a. the right to rectification

a. the right to erasure (the 'right to be forgotten').

a. the right to restriction of processing.

a. the duty to notify in connection with the rectification or erasure of Personal Data or restriction of processing.

a. The right to data portability

a. the right to object

a. the right not to be subject to a decision based solely on automated processing, including profiling.

9.2 In addition to the Processor's obligation to assist the Controller in accordance with Clause 6.3., the Processor shall further assist, taking into account the nature of the Processing and the information available to the Processor, the Controller with:

a. the obligation of The Controller to notify the competent supervisory authority, the Danish Data Protection Agency, without undue delay and if possible within 72 hours of becoming aware of it, to the competent supervisory authority, the Danish Data Protection Agency, unless it is unlikely that the breach of Personal Data security entails a risk to the rights or freedoms of natural persons;

a. the obligation of The Controller to notify the data subject without undue delay of any Personal Data breach when the breach is likely to result in a high risk to the rights and freedoms of natural persons

a. the obligation of The Controller to carry out, prior to processing, an analysis of the impact of the proposed processing activities on the protection of Personal Data (an impact assessment)

a. the obligation of The Controller to consult the competent supervisory authority, the Danish Data Protection Agency, before processing if a data protection impact assessment shows that the processing will lead to a high risk in the absence of measures taken by The Controller to mitigate the risk.

9.3 The Parties shall specify in Appendix C the necessary technical and organizational measures by which the Data Processor shall assist the Data Controller to what extent and extent. This applies to the obligations arising from Clauses 9.1 and 9.2.

10 Notification of personal data breaches

10.1 The Data Processor notifies the Data Controller without undue delay after becoming aware that a Personal Data breach has occurred.

10.2 If possible, the Data Processor's notification to the Data Controller must take place no later than 24 hours after the Data Controller has become aware of the breach, so that the Data Controller can comply with its obligation to report the Personal Data breach to the competent supervisory authority, pursuant to Article 33 of the General Data Protection Regulation.

10.3 In accordance with Clause 9.2.a, the Processor shall assist the Controller in notifying the Competent Supervisory Authority of the breach. This means that The Processor must assist in providing the following information, which according to Article 33(3) must appear in the controller's notification of the breach to the competent supervisory authority:

a. the nature of the Personal Data breach, including, where possible, the categories and approximate number of data subjects affected, as well as the categories and approximate number of personal data breaches affected

a. Name and contact details of the Data Protection Officer

a. the likely consequences of the Personal Data breach

a. the measures taken or proposed by The Controller to address the Personal Data breach, including, where applicable, measures to limit its potential adverse effects.

10.4 The Parties shall specify in Annex C the information that the processor must provide in the context of its assistance to The Controller in its obligation to notify Personal Data breaches to the competent supervisory authority.

10.5 Similarly, sub-processors are required to notify the Data Processor without undue delay in accordance with Clause 10.3.

11 Deletion and return of information

11.1 Upon termination of the services relating to the processing of personal data, the Data Processor is obliged to return all the Personal Data and delete existing copies, unless Union or Member State law provides for the retention of the Personal Data.

12 Inspection, inspection

12.1 The Data Processor shall make available to the Data Controller all information necessary to demonstrate compliance with Article 28 of the General Data Protection Regulation and these Provisions and shall enable and contribute to audits, including inspections, by the Data Controller or another auditor authorized by the Data Controller.

12.2 The procedures for the controller's audits, including inspections, with the processor and sub-processors are set out in more detail in Appendix C.7. and C.8.

12.3 The Data Processor is obliged to provide supervisory authorities that have access to the Data Controller's or the Data Processor's facilities, or representatives acting on behalf of the supervisory authority, access to the Data Processor's physical facilities in return for proper identification.

13 The parties' agreement on other matters

13.1 The Parties may agree on other provisions relating to the Service regarding the processing of Personal Data, e.g. liability for damages, as long as these other provisions do not directly or indirectly conflict with the Provisions or impair the fundamental rights and freedoms of the data subject under the General Data Protection Regulation.

14 Entry into force and termination

14.1 This data processing agreement is attached as an appendix to the agreement letter covering the agreed service. The Data Processing Agreement is deemed to have been accepted upon signature of the letter of agreement, and the provisions enter into force on the date of signature by both parties.

14.2 Either party may request that the Terms be renegotiated if legislative amendments or inexpediencies in the Terms give rise to this.

14.3 The provisions apply for the duration of the service relating to the processing of Personal Data. During this period, the Terms cannot be terminated unless other provisions governing the provision of the service regarding the processing of personal data are agreed between the parties.

14.4 If the provision of the services relating to the processing of Personal Data ceases and the Personal Data is deleted or returned to the Controller in accordance with Clause 11.1 and Appendix C.4, the Clauses may be terminated with written notice by either party.

Appendix A. Information about the processing

The Data Processor may provide the following services that involve the processing of Personal Data on behalf of the Data Controller:

- Accounting records services
- Payroll accounting services
- Preparation of accounts and/or tax statements

This appendix describes the Data Processor's processing of Personal Data in relation to the services agreed between the parties, however, only the sub-appendices describing the service(s) agreed upon by the parties apply.

Sub-Annex A.1. Accounting records services

A.1.1. The purpose of the processing of Personal Data by the Data Processor on behalf of the controller

The purpose of the processing is to ensure that the Data Controller complies with the requirements of the accounting records legislation.

A.1.2 The Data Processor's processing of Personal Data on behalf of the Data Controller primarily concerns (the nature of the processing)

The Data Processor assists with accounting records for the Data Controller, whereby the data processor accesses and systematically registers accounting material that may contain Personal Data.

A.1.3. The processing includes the following types of personal data concerning the data subjects

- Contact information such as name, email address and address
- Organizational information such as position, title and workplace
- Financial information such as account information, salary and pension contributions
- CPR numbers
- Trade union affiliation information

The types of Personal Data that the Data Processor processes on behalf of the data controller vary depending on the Data Controller's accounting records material, including accounting documents.

A.1.4. The processing includes the following categories of data subjects

- The Data Controller's employees
- The Data Controller's customers
- The Data Controller's suppliers and partners
- Other Associates of the Data Controller

A.1.5. The processing of personal data by the Data Processor on behalf of the Data Controller may commence after the entry into force of these Regulations. The duration of the treatment is as follows.

The processing continues as long as the parties' letter of agreement is valid. The duration of the treatment thus follows the duration of the agreement letter.

Sub-Annex A.2. Payroll accounting services

A.2.1. The purpose of the processing of personal data by the Data Processor on behalf of the Data Controller.

The purpose of the process is to ensure that the data controller pays the correct salary and that payment is made on time. The purpose of the processing is also to ensure that the data controller complies with the requirements of tax legislation and accounting records legislation in relation to the data controller's salary payments.

A.2.2 The processing of Personal Data by the Data Processor on behalf of the Data Controller is primarily concerned with (the nature of the processing).

The Data Processor assists with payroll accounting for the Data Controller, whereby the Data Processor accesses, collects, controls and organises personal data for the purpose of calculating salary, deductions, etc., and makes the calculation and payment of salary for the Data Controller.

A.2.3. The processing includes the following types of Personal Data about the data subjects.

- Contact information such as name, email address and address
- Organizational information such as position, title and workplace
- Financial information such as account information, salary and pension contributions
- CPR numbers
- Trade union affiliation information

The types of Personal Data that the Data Processor processes on behalf of the Data Controller vary depending on the Data Controller's accounting records material, including accounting documents.

A.2.4. The processing includes the following categories of data subjects

- The data controller's employees

A.2.5. The processing of personal data by the Data Processor on behalf of the Data Controller may commence after the entry into force of these Regulations. The duration of the treatment is as follows

The processing continues as long as the parties' letter of agreement is valid. The duration of the treatment thus follows the duration of the agreement letter.

Sub-Annex A.3. Preparation of accounts and/or tax statements without declaration

A.3.1. The purpose of the processing of personal data by the data processor on behalf of the data controller

The purpose of the processing is to ensure that the data controller complies with the requirements of the Danish Financial Statements Act and tax legislation.

A.3.2 The processing of Personal Data by the Data Processor on behalf of the Data Controller is primarily concerned with (the nature of the

processing)

The Data Processor assists with the preparation of accounts and/or tax statements, whereby the Data Processor gains access to and reviews relevant accounting material that may contain Personal Data.

A.3.3. The processing includes the following types of personal data concerning the data subjects

- Contact information such as name, email address and address
- Organizational information such as title and workplace
- Financial information such as account information, salary and pension contributions
- CPR numbers
- Trade union affiliation information

The types of personal data that the data processor processes on behalf of the data controller vary depending on the data controller's accounting records material, including accounting documents.

A.3.4. The processing includes the following categories of data subjects

- The Data Controller's employees
- The Data Controller's customers
- The Data Controller's suppliers and partners
- Other Associates of the Data Controller

A.3.5. The processing of Personal Data by the Data Processor on behalf of the Data Controller may commence after the entry into force of these Regulations. The duration of the treatment is as follows.

The processing continues as long as the parties' letter of agreement is valid. The duration of the treatment thus follows the duration of the agreement letter.

Appendix B. Sub-processors

B.1. Approved sub-processors

By signing the letter of agreement and thereby accepting this data processing agreement with associated appendices, the data controller has approved that the data processor makes use of sub-processors.

An overview of sub-processors used by the Data Processor can be obtained from the Data Processor.

Appendix C. Instructions regarding the processing of personal data

C.1. Subject-matter/instruction of the processing

The Data Processor's processing of Personal Data on behalf of the Data Controller takes place by the Data Processor performing the following:

The Data Processor carries out the processing of Personal Data described in sections A.1.2., A.2.2. and/or A.2.3. above.

C.2. Safety of processing

The level of security must reflect:

The processing includes the processing of Personal Data that enjoys special protection under the rules of data protection law, including information about civil registration numbers, account information and any trade union membership, just as the processing includes Personal Data relating to employees who are categorized as a vulnerable group of data subjects. A "high" level of safety must therefore be established.

The Data Processor is then entitled and obliged to make decisions about which technical and organizational security measures must be implemented in order to establish the necessary (and agreed) level of security.

However, the Data Processor must – in all circumstances and as a minimum – implement the following measures, which have been agreed with the Data Controller:

General safety precautions

The Data Processor must ensure that:

- All employees who have access to personal data have undertaken to maintain confidentiality in relation to personal data and processing activities, and that such a duty of confidentiality also applies after the termination of the parties' cooperation and after the employee's employment with the data processor has ended.
- All employees of the Data Processor who have access to Personal Data are subject to internal policies for IT security and data protection.

- All employees of the Data Processor who have access to Personal Data are continuously trained in IT security and data protection.
- The implemented security measures are tested and evaluated on an ongoing basis.

To the extent that the Data Controller has approved the use of sub-processors providing systems, platforms or hosting services, the Data Processor must also ensure that:

- Systems used by the data processor for the processing of Personal Data are developed on the basis of data security and best practice in data protection.

Physical security measures

The Data Processor must ensure that:

- Physical locations from which Personal Data is processed are protected with burglary protection and electronic monitoring.
- Access to physical locations from which Personal Data is processed can only be done via personal key card or other access control measure.
- Visitors are not allowed unsupervised access to physical locations from which Personal Data is processed.

Encryption of Personal Data

The Data Processor must ensure that:

- All transmission of sensitive and confidential Personal Data takes place via a sufficiently encrypted connection.
- Equipment used for the processing of Personal Data is encrypted.

To the extent that the Data Controller has approved the use of sub-processors providing systems, platforms or hosting services, the Data Processor must also ensure that:

- Personal Data is encrypted at rest according to best practice.
- Encryption keys are strong and stored in a secure location with identity-based access control and control policies.

Ensuring the ongoing confidentiality, integrity, availability and robustness of processing systems and services.

The Data Processor must ensure that:

- Only the Data Processor's authorized employees have access to personal data.
- The Data Processor's employees only have access to Personal Data to the extent necessary for the performance of their work.
- Equipment that the Data Processor's employees are provided with for use in the performance of their work must be secured with access control.
- All employees have unique usernames and passwords.
- Password policies have been implemented based on best practice.
- VPN connection or equivalent solution with multi-factor authentication is used for remote access to Personal Data, including in connection with working from home.
- Employees are required to maintain access control and ensure that passwords remain personal and confidential.
- Procedures must be implemented to ensure that employees lock their screen when it is left, just as automatic screen lock must be implemented that is activated after a short period of inactivity.
- Firewalls and anti-virus programs are used on all equipment used for the processing of Personal Data and such firewalls and anti-virus programs are updated at all times.
- Procedures are implemented regarding handling requests from public authorities for access to Personal Data. This includes procedures to ensure that such requests are documented and that such documentation is made available to the Data Controller.

To the extent that the Data Controller has approved the use of sub-processors providing systems, platforms or hosting services, the Data Processor must also ensure that:

- Well-functioning backups have been established, and regular random checks are carried out to ensure that backups are made.
- Procedures are implemented to protect against harmful incidents in operating equipment.
- Procedures are implemented to ensure that personal data stored on electronic equipment and physical material is not destroyed, lost, altered or unauthorized.
- Operating servers alone have necessary services and ports open and security updates continuously.

Logging

To the extent that the Data Controller has approved the use of sub-processors that provide systems, platforms or hosting services, the Data Processor must ensure that all access to and processing of Personal Data is logged and that random checks are carried out for the purpose of ensuring that access to and processing of Personal Data is logged correctly.

C.3 Assistance to the Data Controller

The Data Processor shall, to the extent and extent set out below, assist the Data Controller in accordance with Clauses 9.1 and 9.2 by implementing the following technical and organizational measures:

Assistance in accordance with clause 9.1

If the Processor receives requests regarding the rights of the data subjects relating to the Controller's Personal Data, the Processor shall send the requests via an encrypted connection to the Controller without undue delay.

The Data Processor shall assist the Data Controller in ensuring compliance with the Data Controller's obligation to comply with data subjects' requests within the time limit set out in the General Data Protection Regulation. The Data Processor shall be entitled to remuneration for such assistance, based on the Data Processor's hourly rate in force at any given time.

Assistance in accordance with clause 9.2

In accordance with clause 9.2 and section 10 of these Clauses, the Processor shall, taking into account the nature of the Processing and the information available to it, assist the Controller in notifying the Supervisory Authority of the breach by providing the following information:

a. A description of the incident, including where it physically took place.
b. A sequence of events, containing information about the start, diagnosis and (expected) end of the incident.
c. The nature of the Personal Data breach, including any technology involved, the categories of data and data subjects, as well as the approximate number of data subjects affected and, if possible, the approximate number of registrations.
d. A general assessment of the likely impact on data subjects.
e. A description of the measures taken by the Data Processor or/and proposes to be taken by the Data Controller to address the incident and limit the harmful effects of the breach.
f. Information that the notification is final or whether and how further information will follow.
g. Information on where the Data Controller can obtain further information.

If it is not possible to provide all the information mentioned above at once, the information must be provided step by step, without undue delay after it becomes possible for the Data Processor to provide the information.

The Processor is obliged to actively contribute to ensuring that the Controller receives sufficient information to handle any obligation to inform the competent supervisory authorities and data subjects of the Personal Data breach.

Notification of a Personal Data breach, as well as the above information, must be sent in writing as an email marked as "high priority" to the Data Controller.

The Data Processor may not make public statements or to third parties about Personal Data breaches without prior written agreement with the Data Controller.

Provided that neither the Data Processor nor the Sub-Processors have been the direct cause of the security breach, the Data Processor shall be entitled to remuneration for the Data Processor's assistance with the handling of security breaches, based on the Data Processor's hourly rate in force at any given time.

C.4 Storage period/deletion routine

The Data Controller is responsible for deleting the Personal Data processed in the Data Controller's own systems.

Personal Data that the Data Processor may process in systems provided by the Data Processor as part of the service agreed by the parties in the agreement letter will be deleted at the request of the Data Controller.

Upon termination of the service relating to the processing of Personal Data, the Data Processor shall either delete or return the Personal Data in accordance with Clause 11.1, unless the Data Controller – after signing these Terms – has changed the Data Controller's original choice. Such changes must be documented and kept in writing, including electronically, in connection with the Regulations.

C.5 Site of treatment

Processing of the Personal Data covered by the Regulations may not, without the prior written consent of the Data Controller, take place at locations other than the following:

- Address(es) of the Data Controller
- Address(es) of the Data Processor
- Sub-Processors' addresses

The Data Processor's employees are entitled to process the Personal Data in connection with working from home, provided that the security of the processing as described in this Appendix C is maintained

C.6 Instructions regarding the transfer of personal data to third countries

Processing of the Personal Data covered by these Regulations cannot take place at locations outside the EU/EEA without the prior approval of the Data Controller. The Data Controller's approval of sub-processors established outside the EU/EEA shall be regarded as such approval.

The Data Processor must ensure that transfers of Personal Data to recipients outside the EU/EEA are based on either an adequacy decision from the European Commission or a valid basis for transfer in accordance with Article 4 of the General Data Protection Regulation

If the Controller does not provide in these Provisions or subsequently, a documented instruction regarding the transfer of Personal Data to a third country, the Processor shall not be entitled to make such transfers within the framework of these Provisions.

C.7 Procedures for the controller's audits, including inspections, with the processing of Personal Data entrusted to the Data Processors

At the request of the Data Controller, the Data Processor must participate in the Data Controller's or the Data Controller's representative's supervision of the processing of Personal Data, e.g. in the form of physical inspections or answering a questionnaire. The Data Processor shall be entitled to remuneration for its participation in such inspections, based on the Data Processor's hourly rate in force at any given time.

Based on the results of the monitoring, the controller is entitled to request the implementation of additional measures to ensure compliance with the GDPR, data protection provisions of other Union or Member States' national law and these Provisions. The Data Controller shall bear all costs associated with the acquisition, implementation and operation of such additional measures.

C.8 Procedures for audits, including inspections, with the processing of Personal Data entrusted to Sub-Processors

The Data Processor is obliged to supervise any Sub-Processors by obtaining audit statements, conducting physical inspections or using a questionnaire.

The results of the supervision are sent to the Data Controller on request. The controller may challenge the framework and/or methodology of the supervision and may in such cases request a new supervision under a different framework and/or using a different methodology. The Data Controller shall bear all costs associated with such new supervision, and the Data Processor shall be entitled to remuneration in accordance with the Data Processor's hourly rate applicable at any given time.

Based on the results of the monitoring, the controller is entitled to request the implementation of additional measures to ensure compliance with the GDPR, data protection provisions of other Union or Member States' national law and these Provisions. The Data Controller shall bear all costs associated with the acquisition, implementation and operation of such additional measures.

Annex D. Adjustment of other matters by the parties

D.1. Liability
The parties' liability is regulated by the Data Processor's terms and conditions.

D.2. Applicable law and jurisdiction
The choice of law and jurisdiction provisions of the Data Processor's Terms of Business apply to these Provisions.