



**Crowe**

Broj 05-17416-1076-22/1

Podgorica, 09.02. 2022 god.

"CROWE MNE" d.o.o.

Broj 55/22

Podgorica, 08.02. 2022 god.

Crowe MNE d.o.o.

Vučedolska 7  
81 000 Podgorica, Crna Gora  
Tel +382 (0) 20 647 422

## UGOVOR O OBAVLJANJU USLUGA REVIZIJE

## CONTRACT FOR AUDIT

Ugovor je zaključen dana 1. februar 2022. godine između sljedećih ugovornih strana:

Concluded on February 2, 2022 by and between the following contracting parties:

Revizor: **Crowe MNE d.o.o. Podgorica**, sa registrovanim sjedištem na adresi **Vučedolska 7, 81000 Podgorica**, registarski broj 5-0803037/1, PIB 03152324, koje zastupa **Vladimir Kavarić**, Izvršni direktor (u daljem tekstu "Revizor") i

The Auditor: **Crowe MNE d.o.o. Podgorica**, with its registered seat at address **Vučedolska 7, 81000 Podgorica**, registry number 5-0803037/1, tax identification number (TIN) 03152324, represented by **Vladimir Kavarić**, Executive Director (hereinafter referred to as the "Auditor"), and

Klijent: **Investiciono-razvojni fond Crne Gore AD Podgorica**, sa registrovanim sjedištem na adresi **Bulevar Svetog Petra Cetinjskog 126 81000 Podgorica**, PIB 02217937, koje zastupa **Irena Radović**, Izvršni direktor (u daljem tekstu "Klijent").

Client: **Investiciono-razvojni fond Crne Gore AD Podgorica** with its registered seat at **Bulevar Svetog Petra Cetinjskog 126 81000 Podgorica**, tax identification number (TIN) 02217937, represented by **Irena Radović**, Executive Officer (hereinafter referred to as the "Client").

Klijent i Revizor se u daljem tekstu pojedinačno nazivaju "Ugovorna strana", a zajedničkim imenom se nazivaju "Ugovorne strane".

The Client and the Auditor are hereinafter individually referred to as the "Agreeing Party" and collectively referred to as the "Agreeing Parties".

### Član 1. Predmet ugovora

### Article 1 Scope of Services

1.1. Predmet ovog ugovora je pružanje usluga revizije od strane Revizora za potrebe Klijenta. Revizor se obavezuje da Klijentu pruži usluge navedene u ovom članu u skladu sa uslovima i odredbama ovog ugovora, a Klijent se obavezuje da plati Revizoru naknadu za pružene usluge iz člana 3 ovog ugovora.

1.1. The subject of the Contact is the provision of the audit. The Auditor commits to provide the Client with the services specified in this Article in accordance with the terms and conditions agreed upon herein, and the Client commits to pay the Auditor the fee as agreed in Article 3 hereof for providing the services.

1.2. Obim usluga u vezi sa finansijskim iskazima Klijenta sastavljenim za godinu koja se završava na dan 31. decembra 2021. godine, koje se obavljaju na osnovu ovog ugovora odnose se na sljedeće:

1.2. The scope of services to be delivered under this Contract relating to the Client's financial statements for the year ended December 31, 2021 is:

- Reviziju pojedinačnih finansijskih iskaza u skladu sa Zakonom o računovodstvu Crne Gore („Službeni list Crne Gore”, br. 52/16) Zakonom o reviziji („Službeni list Crne Gore”, br. 01/17), drugim propisima koji regulišu poslovanje IRFCG i standardima revizije primjenjivim u Crnoj Gori (u daljem tekstu: "Revizija statutarne finansijskih iskaza")
- Reviziju konsolidovanih finansijskih iskaza u skladu sa Zakonom o računovodstvu Crne Gore („Službeni list Crne Gore”, br. 52/16) Zakonom o reviziji („Službeni list Crne Gore”, br. 01/17), drugim propisima koji regulišu poslovanje IRFCG i standardima revizije primjenjivim u Crnoj Gori (u daljem tekstu: "Revizija konsolidovanih statutarne finansijskih iskaza")

- Audit of the standalone financial statements as required by the Law on Accounting ("Official Gazette of Montenegro", No. 52/16), Law on Auditing ("Official Gazette of Montenegro", No. 01/17), other regulations regarding IDF and standards on auditing applicable in Montenegro (hereinafter the "Audit of Statutory Financial Statements")
- Audit of the consolidated financial statements as required by the Law on Accounting ("Official Gazette of Montenegro", No. 52/16), Law on Auditing ("Official Gazette of Montenegro", No. 01/17), other regulations regarding IDF and standards on auditing applicable in Montenegro (hereinafter the "Audit of Consolidated Statutory Financial Statements")

### 1.3. Revizija statutarne finansijskih iskaza

### 1.3. Audit of Statutory Financial Statements

Revizor obavlja statutarne revizije u sljedećem obimu:

The Auditor shall perform a statutory audit to the following extent:

- Revizija pojedinačnih finansijskih iskaza za godinu koja se završava 31. decembra 2021. godine koji se sastavljaju, odobravaju i potpisuju od strane Klijenta u skladu sa računovodstvenim propisima Crne Gore i ostalim propisima koji regulišu poslovanje IRFCG (u daljem tekstu „Statutarne finansijski iskazi");
- Revizija konsolidovanih finansijskih iskaza za godinu koja se završava 31. decembra 2021. godine koji se sastavljaju, odobravaju i potpisuju od strane Klijenta u skladu sa računovodstvenim propisima Crne Gore i ostalim propisima koji regulišu poslovanje IRFCG (u daljem tekstu „Konsolidovani statutarne finansijski iskazi");
- Angažovanje na osnovu kojeg se pruža uvjerenje u razumnoj mjeri koje se odnosi na usaglašenost Klijenta sa zahtjevima o ispunjenosti finansijskih pokazatelja na dan 31. decembra 2021. godine sastavljenih u saglasnosti sa ugovorom o kreditu sa ADF, i shodno tome izdavanje Mišljenja revizora kojim se pruža uvjerenje u razumnoj mjeri u skladu sa Međunarodnim standardom angažovanja na osnovu kojeg se pruža uvjerenje 3000 ( ISAE 3000).

- Audit of the Client's separate financial statements for the year ended December 31, 2021 which will be prepared, approved, and signed by the Client in accordance with the accounting regulations of Montenegro and other regulations regarding IDF (hereinafter the "Statutory Financial Statements");
- Audit of the Client's consolidated financial statements for the year ended December 31, 2021 which will be prepared, approved, and signed by the Client in accordance with the accounting regulations of Montenegro and other regulations regarding IDF (hereinafter the "Consolidated Statutory Financial Statements");
- A reasonable assurance engagement on the Client's compliance as at 31 December 2021 with requirements defined in the loan contract with ADF, and issuance of an independent assurance opinion in accordance with International Standard of Assurance Engagements 3000 (ISAE 3000).



Kao rezultat svog rada u okviru ovog angažmana, Revizor izdaje izvještaje o obavljenoj reviziji sastavljene u skladu sa Zakonom o reviziji Crne Gore („Službeni list Crne Gore“, br. 01/17) i ostalim propisima koji regulišu poslovanje IRFCG. Revizor izdaje izvještaje revizora koji obuhvataju klijentove pojedinačne i konsolidovane statutarne finansijske izvještaje za godinu koja se završava 31. decembra 2021. godine.

Izveštaji revizora koji se odnose na Klijentove pojedinačne i konsolidovane statutarne finansijske iskaze izdaje se na crnogorski jezik sa prevodom na engleskom jeziku i priključuje se revidiranim finansijskim izvještajima klijenta. Klijentu se dostavlja izvještaj u četiri primjerka. Na zahtjev Klijenta, a za potrebe Klijentovih kreditora (zajmodavca), eksterni revizor će potpisivati akta o usklađenosti revidiranih finansijskih izvještaja sa Zakonom o Investiciono-razvojnog fondu Crne Gore i podzakonskim aktima koje donosi Centralna banka.

## Član 2. Vremenski okvir

- 2.1. Revizor se obavezuje da poslove iz člana 1. ovog ugovora otpočne i završi prema dinamici koja će biti utvrđena prije početka revizije, uz saglasnost obje Ugovorene strane, a čiji rok završetka ne može biti duži od 30.04.2022.godine za pojedinačne odnosno 31.10.2022. godine za konsolidovane izvještaje.
- 2.2. Revizorski tim zadužen za obavljanje Usluga iz tačke 1. ovog ugovora biće sastavljen od sljedećeg osoblja:

Član revizorskog tima	Stručna kvalifikacija	Broj izvršilaca
Partner	Diplomirani ekonomista	1
Viši rukovodilac	Diplomirani ekonomista	1
Rukovodilac	Diplomirani ekonomista	1
Menadžer asistent	Diplomirani ekonomista	1
Supervizor	Diplomirani ekonomista	1
Senior asistent	Diplomirani ekonomista	1
Asistent revizije – početnik	Diplomirani ekonomista	3
IT Konsultant	Diplomirani ekonomista	1
Tax Konsultant	Diplomirani ekonomista	1
<b>UKUPNO</b>		<b>11</b>

Revizor može u rad tima uključiti i ostale saradnike, eksperte za određene oblasti, kao i administrativno osoblje ukoliko to bude smatrao potrebnim za uspješno i efikasno obavljanje posla.

- 2.3. Revizor dostavlja nacрте izvještaja rukovodstvu Klijenta, koje svoje komentare na iznijete primjedbe i preporuke iznosi u razgovoru sa Revizorom. Revizor izdaje konačne izvještaje odmah nakon prijema pisanih komentara od strane rukovodstva Klijenta. Revizor izdaje konačni izvještaj o obavljenoj reviziji i ukoliko Klijent ne dostavi komentare ili ne odgovori u razumnom vremenskom roku.
- 2.4. Da bi se Revizoru obezbjedili uslovi da obavi usluge u ugovorenim vremenskim rokovima, potrebna je maksimalna pomoć, podrška i saradnja Klijenta. To uključuje dostavljanje potpunih i tačnih podataka u skladu sa instrukcijama Revizora, na vrijeme i na adekvatan način i apsolutna dostupnost svih rukovodilaca sektora u Fondu, menadžmenta i ostalih zaposlenih čije učešće je, ili se može, ispostaviti neophodnim za uspješno izvršenje posla u ovako kratkom roku. Klijent imenuje bar jednu kontakt osobu koja je dužna da ispunji administrativne i ostale zahtjeve u smislu ovog angažmana. Klijent dostavlja podatke o kontakt osobi Revizoru prije početka obavljanja usluga, a Revizor kontakt osobi dostavlja specifikaciju potrebnih informacija. Zahtjevano informacije Klijent priprema i dostavlja Revizoru prije početka obavljanja usluga, osim ako Revizor drugačije ne navede. Revizor neće otpočeti pružanje usluga, a posebno onih vezanih za procedure revizije, dok Klijent ne dostavi tražene informacije. Ukoliko Klijent dostavi Revizoru podatke sa zakašnjenjem, ili su dostavljeni podaci nekompletni ili neadekvatni, Revizor zadržava pravo da izmijeni raspored pružanja usluga u skladu sa dobijanjem traženih podataka i raspoloživosti potrebnog osoblja.

The result of this work will be an audit reports prepared in accordance with the Law on Auditing of Montenegro (“Official Gazette of Montenegro”, No. 01/17) and other regulations regarding IDF. The Auditor will issue: an auditor’s reports covering the Client’s standalone and consolidated statutory financial statements for the year ended December 31, 2021.

The auditor’s report covering the Client’s standalone and consolidated statutory financial statements and statutory consolidated financial statements will be issued in Montenegrin language and translation to the English language and will be bound with the Client’s audited financial statements. Four copies of this report will be delivered to the Client. At the request of the Client, for the needs of the Client’s creditors, the external auditor will sign acts on compliance of the audited financial statements with the Law on the Investment and Development Fund of Montenegro and the by-laws adopted by the Central Bank.

## Article 2. Time Frame

- 2.1. The Auditor is bound to commence the services referred to in Article 1 of the Contract and issue the Reports per the deadlines as agreed by both Agreeing Parties before commencing the audit and which completion date may not exceed April 30, 2022 for standalone and October 31, 2022 for consolidated.
- 2.2. The audit team engaged to conduct the services referred to in paragraph 1 hereof shall be comprised of the following staff members:

Audit team member	Qualifications	Number of personnel
Partner	University degree in Economics	1
Senior Manager	University degree in Economics	1
Manager	University degree in Economics	1
Assistant Manager	University degree in Economics	1
Supervisor	University degree in Economics	1
Second-Year Staff	University degree in Economics	1
First-Year Staff	University degree in Economics	3
IT Consultant	University degree in Economics	1
TAX Consultant	University degree in Economics	1
<b>TOTAL</b>		<b>11</b>

The Auditor may include in the team other experts in certain areas as well as administrative staff if such inclusion is deemed necessary for successful and efficient performance of the work.

- 2.3. The Auditor shall provide the draft reports to Client’s management for comments and shall discuss any comments thereon. The Auditor shall issue all final reports without any unnecessary delay after receiving and discussing the written comments provided by Client’s management. The Auditor, however, shall also be entitled to issue the audit report if the Client fails to present comments or fails to respond within a reasonable timeframe.
- 2.4. To allow the Auditor to provide its services within the given deadlines, it is imperative that the Client provide maximum assistance, support, and cooperation at all times. This includes providing complete and accurate information, as requested by the Auditor, in a due and timely manner and absolute availability of all sector managers in Fund and other employees whose participation is or may be necessary for successful performance of the business in such a short period. The Client shall appoint at least one specific person who will be responsible for meeting the administrative and other requirements for the purpose of performing the subject matter hereof. The Client shall forward the name of such person to the Auditor before any services begin, and the Auditor shall provide the appointee with a detailed request for information. Such information shall be prepared by the Client and delivered to the Auditor before the services begin, unless otherwise specified. The Auditor shall not commence the engagement, in particular the audit procedures, until the information requested has been provided by the Client. If the information presented to the Auditor by the Client is not delivered timely or is insufficient or inadequate, the Auditor reserves the right to reschedule the services based on the availability of the information requested and the availability of the Auditor’s staff.



2.5. Naknada za izvršenje usluga po ovom ugovoru utvrđena je između Ugovornih strana na osnovu pretpostavke o dugoročnoj poslovnoj saradnji, trenutnog obima posla i veličini poslovanja Klijenta, važećim zakonskim okvirom i međunarodnim računovodstvenim i revizorskim propisima, kao i potrebnoj saradnji Klijenta opisanoj u prethodnom tekstu.

### Član 3. Naknada i plaćanje

- 3.1. Naknada za obavljanje usluga navedenih u tački 1.3 ovog ugovora iznosi neto **18.900 EUR** plus porez na dodatu vrijednost (PDV) po opštoj stopi.
- 3.2. Iznos ugovorene naknade iz tačke 3.1. ovog člana za izvršene usluge, Klijent će uplatiti prema instrukcijama sadržanim u fakturi, prema sljedećoj dinamici:
- 30%, plus porez na dodatu vrijednost u skladu sa zakonom, odmah po zaključenju Ugovora, na ime naknade za pripremu dokumentacije za obavljanje revizije i planiranje postupaka i procedura revizije;
  - 30%, plus porez na dodatu vrijednost u skladu sa zakonom, po otpočinjanju finalne revizije;
  - 40%, plus porez na dodatu vrijednost u skladu sa zakonom, na ime naknade za izdavanje konačnog Izvještaja revizora statutarinih finansijskih izvještaja iz člana 1.3 ovog ugovora, i prihvatanja istog od strane klijenata.
- 3.3. Sve fakture izdate od strane Revizora dospijevaju na naplatu odmah po izdavanju, i plaćanje se vrši u Eurima.
- 3.4. Smatra se da je Klijent izmirio svoje obaveze po ovom ugovoru, kada zbir svih izvršenih uplata bude iznosio 18.900 EUR plus PDV.
- 3.5. Klijent je dužan da izvrši pismenu potvrdu prijema izvršenih usluga (faznih i konačnih) na obrascu «Potvrda o prijemu usluga-otpremnic» koju će Revizor dostaviti uz nacrt izvještaja, odnosno konačni izvještaj.

### Član 4. Obavještenja

4.1. Kontakt detalji Ugovornih strana za dostavljanje potrebnih obavještenja i komunikaciju su:

REVIZOR:  
Crowe MNE d.o.o. Podgorica  
Kontakt osoba: Pero Đuričković  
Vučedolska 7, Podgorica  
Tel.: +382 67 234 082  
E-mail: [pero.djurickovic@crowe.co.me](mailto:pero.djurickovic@crowe.co.me)

KLIJENT:  
Investiciono-razvojni fond Crne Gore AD Podgorica  
Kontakt osoba: Jelena Strugar  
Bulevar Svetog Petra Cetinjskog 126, 81000 Podgorica  
Tel: +382 67 500 721;  
E-mail: [jelena.strugar@irfcg.me](mailto:jelena.strugar@irfcg.me)

2.5. The fees have been agreed by the Agreeing Parties based on the assumption of a long-term contractual relationship, the present size and scope of the Client's operations, the present applicable legislation and international accounting and audit regulations, and the cooperation of the Client as described herein. The Client acknowledges and agrees that any change in these factors could result in a change in the fees.

### Article 3 Fees and Payment Terms

- 3.1. The fee for the services specified in paragraph 1.3 has been agreed by the Agreeing Parties in the amount of **EUR 18,900** plus VAT accrued by applying the general rate.
- 3.2. The payment of the fee, as referred to in the paragraph 3.1, by the Client will be made in accordance with the payment instructions noted on the invoice and following below schedule:
- 30%, increased by legally-prescribed VAT, payable immediately upon signing the contract for preparing the documentation for commencing the engagement;
  - 30%, increased by legally-prescribed VAT, payable upon commencement of final audit;
  - 40%, increased by legally-prescribed VAT, payable upon issuing the final statutory auditors' reports on the financial statements as stated in Article 1.3.
- 3.3. All invoices issued by the Auditor are payable immediately upon issue, and the payment shall be made in Eur.
- 3.4. The Client will be considered to have discharged its liabilities arising from this Contract if the sum of all payments received, in EUR by applying the exchange rate as of the payment date, totals EUR 18.900 plus VAT.
- 3.5. The Client is obliged to confirm in the form of "Bill of lading" that the performed services are received/rendered (periodic and final), and the form will be submitted by the Auditor together with the draft of the Report or with the final Report.

### Article 4. Notices

4.1. The contact details of the Agreeing Parties to submit the required information and communication are the following:

AUDITOR:  
Crowe MNE d.o.o. Podgorica  
Contacts: Pero Đuričković  
Vučedolska 7, Podgorica  
Tel.: +382 67 234 082  
E-mail: [pero.djurickovic@crowe.co.me](mailto:pero.djurickovic@crowe.co.me)

CLIENT:  
Investiciono-razvojni fond Crne Gore AD Podgorica  
Contact: Jelena Strugar  
Bulevar Svetog Petra Cetinjskog 126, 81000 Podgorica  
Tel: +382 67 500 721;  
E-mail: [jelena.strugar@irfcg.me](mailto:jelena.strugar@irfcg.me)



- 4.2. Primjedbe na obavljene usluge ili zahtjevi za dodatnim informacijama o obavljenim uslugama mogu se dostaviti Revizoru na gore navedenu adresu.
- 4.3. Ugovorna strana ima obavezu da, u najkraćem mogućem roku, obavijesti drugu Ugovornu stranu o bilo kakvim izmjenama kontakt podataka ili imenovanju nove kontakt osobe.

#### Član 5. Opšti uslovi poslovanja

- 5.1. Prava i obaveze Ugovornih strana detaljno su regulisana dodatnim odredbama ovog ugovora sadržanim u „Opštim uslovima poslovanja Crowe MNE d.o.o. Podgorica (u Ugovoru se ovaj pojam naziva „Opšti uslovi poslovanja“) i dati su u Prilogu 1 koji je čini sastavni dio ovog ugovora.
- 5.2. U slučaju neslaganja između odredaba ovog ugovora i Opštih uslova poslovanja, primjenjuju se odredbe ovog ugovora.

#### Član 6. Trajanje i okončanje Ugovora

- 6.1. Ugovor je na snazi i važi od dana potpisivanja obje Ugovorne strane. Ugovorne strane su saglasne da se ovaj ugovor zaključuje na period potreban za obavljanje usluga iz člana 1.
- 6.2. Ugovor o javnoj nabavci koji je zaključen uz kršenje antikorupcijskog pravila u skladu sa odredbama člana 38 Zakona o javnim nabavkama ("Sl. list Crne Gore" br.074/19), ništavan je.
- 6.3. Svaka Ugovorna strana ima pravo na jednostrani raskid Ugovora, u slučaju neizvršavanja odredaba u skladu sa uslovima iz ovog Ugovora.

#### Član 7. Završne odredbe

- 7.1. Klijent potvrđuje da je pribavio sva odobrenja i ovlaštenja koja su mu potrebna za izvršenje ovog ugovora.
- 7.2. Ugovorne strane su saglasne da se na sva pitanja koja nisu regulisana ovim ugovorom, primjenjuju odredbe pozitivnopravnih propisa Crne Gore.
- 7.3. Izmjene i dopune ovog ugovora i svih njegovih priloga, mogu biti izvršene zaključenjem aneksa.
- 7.4. Ugovorne strane saglasno utvrđuju listu Priloga ovog ugovora:
- Prilog 1: „Opšti uslovi poslovanja“ Crowe MNE d.o.o., Podgorica
- 7.5. Ovaj ugovor je sastavljen u dvojezičnoj formi na crnogorskom i engleskom jeziku, u slučaju neslaganja između verzije na crnogorskom sa verzijom na engleskom jeziku, važeća je verzija na crnogorskom jeziku.
- 7.6. Predmetni Ugovor je zaključen u 4 (četiri) istovjetna primjerka, od kojih po 2 (dva) primjerka zadržava svaka od ugovornih strana. Ugovor ima ukupno 7 (sedam) članova.

Za Revizora:  
Potpis:

  
Vladimir Kavarić  
Izvršni direktor



Za Klijenta:  
Potpis:

  
Irena Radović  
Izvršni direktor



- 4.2. Complaints and/or request for additional information regarding the provided services may be made to the Auditor and sent to the relevant address specified above.
- 4.3. Both Agreeing Parties shall be obliged to inform the other Agreeing Party, without undue delay, of any changes in the contact data or contact person.

#### Article 5 Business Terms and Conditions

- 5.1. The rights and responsibilities of the Agreeing Parties are set forth in detail in additional provisions of this Contract included in Schedule 1 - General Terms of Business of Crowe MNE d.o.o. Podgorica included in Appendix 1, which forms an integral part of this Contract.
- 5.2. In the event of any discrepancies between the provisions of this Contract and the Business Terms and Conditions, the provisions of this Contract shall prevail.

#### Article 6 Term and Termination of the Contract

- 6.1. The Contract shall become valid and effective on the date it is signed by both Agreeing Parties.
- 6.2. The Public Procurement Agreement concluded in violation of the anti-corruption rule in accordance with the provisions of Article 38 of the Law on Public Procurement ("Official Gazette of Montenegro" No. 074/19), is null and void.
- 6.3. Each Contracting Party have the right to one-sided terminate the Agreement in the case of non-performance of the stipulations in accordance with the terms of this Agreement.

#### Article 7 Final Provisions

- 7.1. The Client declares that it has obtained all necessary consent and authorisations to enter into and execute this Contract.
- 7.2. The Agreeing Parties agree that all matters not regulated by this Contract are subject to legal regulations effective in Montenegro.
- 7.3. Any amendments and revisions to the Contract and its schedules come in effect by executing an annex.
- 7.4. The following appendices form an integral part of the Contract:
- Appendix 1: "General Terms of Business" of Crowe MNE d.o.o. Podgorica
- 7.5. The Contract shall be executed in bilingual copies. In the event of any discrepancy between the Montenegrin and English versions, the Montenegrin shall prevail.
- 7.6. This Contract has been produced in 4 (four) original copies. Each Agreeing Party shall receive 2 (two) copies. This Agreement has a total of 7 (seven) articles.

For the Auditor:  
Signature:

  
Vladimir Kavarić  
Executive Director



For the Client:  
Signature:

  
Irena Radović  
Executive Officer





Prilog:

Opšti uslovi poslovanja

## ODJELJAK I

### 1. Predmet

Opšti uslovi poslovanja iz Odjeljka i primjenjuju se na ugovore koji se tiču (obavezne i dobrovoljne) revizije sa ili bez mišljenja ovlaštenog revizora, stručnih mišljenja, mišljenja sudskog vještaka, pripremanja godišnjih finansijskih izvještaja i drugih finansijskih izvještaja, poreskog savjetovanja, i drugih usluga u okviru ugovora o pružanju usluga, izuzimajući knjigovodstvo, obračun zarada i administraciju, i pripremu i podnošenje poreskih prijava za porez na dohodak građana.

Opšti uslovi poslovanja se primjenjuju ako je njihova upotreba izričito ili prećutno ugovorena. Takođe u odsustvu nekog drugog sporazuma, biće korišćeni radi olakšavanja tumačenja.

Član 7. se primjenjuje i na treća lica čijim se uslugama ugovorna strana u određenim slučajevima, koristi radi izvršenja ugovora

### 2. Obaveza klijenta da pruži informacije i dostavi kompletnu dokumentaciju

- 1) Klijent ima obavezu da svu dokumentaciju potrebnu za izvršenje ugovora, bez posebnog zahtjeva, pravovremeno dostavi Pružaocu usluga, kao i da ga obavijesti o svim okolnostima i događajima koji mogu biti od značaja za izvršenje ugovora. Ova obaveza se odnosi i na dokumentaciju, događaje i okolnosti koje su postale poznate tek pošto je Pružalac usluge otpočeo sa radom.
- 2) Klijent je u obavezi da, ukoliko je to izričito zahtijevano, u pisanoj formi potvrdi da su sva podnijeta dokumenta, sve dostavljene informacije i objašnjenja data u smislu revizije, stručnih mišljenja i stručnih savjeta kompletna.
- 3) Ako Klijent propusti da otkrije značajne rizike u vezi sa pripremom godišnjih finansijskih iskaza i drugih iskaza, Pružalac usluge neće biti u obavezi da snosi bilo kakvu materijalnu nadoknadu u tom pogledu.

### 3. Poštovanje nezavisnosti

Klijent je dužan da preduzme sve mjere kako bi se održala nezavisnost lica zaposlenih kod Pružaoca usluga, kao i da se uzdrži od ugrožavanja njihove nezavisnosti na bilo koji način. Konkretno, ovo se odnosi na zabranu ponude licima zaposlenim kod Pružaoca usluga da prihvate poslove za svoj račun, kao i davanje tim licima ponude za zasnivanje radnog odnosa od strane Klijenta. U slučaju kršenja ove odredbe Opštih uslova poslovanja, Klijent je dužan da Pružaocu usluga isplati nadoknadu u iznosu šestomjesečne bruto zarade predmetnog lica zaposlenog kod Pružaoca usluga.

### 4. Izvještavanje

- 1) U odsustvu suprotnog dogovora, pisani izvještaj se priprema u slučaju revizije i davanja stručnih mišljenja.
- 2) Sve informacije i mišljenja Pružaoca usluga, kao i njegovih zaposlenih, su obavezujuća isključivo pod uslovom da su napisana ili potvrđena u pisanoj formi. Pismena mišljenja su isključivo ona na kojima se nalazi memorandum i potpis vodećeg partnera. Pismenim mišljenjima ne smatraju se, ni u kakvim okolnostima, informacije koje se šalju elektronskim putem, naročito ne putem e-maila.
- 3) Greške u prenosu se ne mogu isključiti kada se informacije prenose elektronskim putem. Pružalac usluga i njegovi zaposleni nisu odgovorni za gubitke koji nastanu

Enclosure:

General Terms of Business

## SECTION I

### 1. Scope

The General Terms of Business in Section I shall apply to contracts concerning (statutory and voluntary) audits with or without auditor's certificate, expert opinions, court expert opinions, preparation of annual financial statements and other financial statements, tax consultancy and other services to be rendered within the framework of a contract for the rendering of services, excluding bookkeeping, payroll accounting and the administration and assessment of payroll-related taxes and contributions.

The General Terms of Business shall apply, if their use has been explicitly or tacitly agreed upon. Furthermore, in the absence of another agreement, they shall be used for reference to facilitate interpretation.

Point 7 shall also apply to third parties whose services, in certain cases, may be enlisted by the contractor for the execution of the contract.

### 2. Client's Obligation to Provide Information and Submit Complete Set of Documents

- 1) The client shall make sure that all documents required for the execution of the contract be placed in good time and without special request at the disposal of the person entitled to exercise the profession and that he/she be informed of all events and circumstances which may be of significance for the execution of the contract. This shall also apply to documents, events and circumstances which become known only after the person entitled to exercise the profession has commenced his/her work.
- 2) The client shall, if explicitly required, confirm in writing that all documents submitted, all information provided and explanations given in the context of audits, expert opinions and expert services are complete.
- 3) If the client fails to disclose considerable risks in connection with the preparation of annual financial statements and other statements, the contractor shall not be obliged to render any compensation in this respect.

### 3. Maintenance of Independence

The client shall be obliged to take all measures to make sure that the independence of the employees of the person entitled to exercise the profession be maintained and shall refrain from jeopardizing their independence in any way. In particular, this shall apply to offers of employment and to offers to accept contracts on their own account. In case of breach of this provision of the General Terms of Business, the Client shall be obliged to compensate the person entitled to exercise the profession in the amount equal to six time gross salary of the employee in question.

### 4. Reporting Requirements

- 1) In the absence of an agreement to the contrary, a written report shall be drawn up in the case of audits and expert opinions.
- 2) All information and opinions of the person entitled to exercise the profession and his employees shall only be binding provided they are set down or confirmed in writing. Written opinions shall only be those on which there is a company letterhead and signature of leading partner. Written opinions shall in no circumstances be information sent electronically, specifically not via e-mail.
- 3) Transmission errors cannot be excluded when information is transmitted electronically. The person entitled to exercise the profession and his employees



kao rezultat greške u prenosu. Elektronski prenos (uključujući slanje putem interneta / e-maila) je isključivo na rizik Klijenta. Klijent je svjestan da se povjerljivost ne garantuje kada se koristi internet.

- 4) Prijem i prosljeđivanje informacija Pružaocu usluge i njegovim zaposlenim licima, se ne garantuje u slučajevima kada se koristi telefon, naročito u kombinaciji sa automatskim sistemima za odgovor na pozive, faks, e-mail i druga elektronska sredstva komunikacije. Kao rezultat toga, uputstva i važne informacije se smatraju primljenim od strane Pružaoca usluge samo pod uslovom da je izvršen prijem u pisanoj formi, osim u pojedinim slučajevima, kada se obezbijedi izričita potvrda o prijemu. Automatska potvrda iz sistema da su podaci poslani i pročitani, se ne smatra izričitom potvrdom o prijemu. Ovo se primjenjuje posebno kod slanja odluka i drugih informacija u vezi sa rokovima. Kao rezultat toga, važna obavještenja i informacije moraju biti poslate poštom ili kurirskom poštom Pružaocu usluge. Dostavljanje dokumentacije zaposlenima izvan poslovnih prostorija se ne smatra isporukom, osim ukoliko se strane ne dogovore drugačije
- 5) Klijent je saglasan da se opšte, kraće informacije ili informacije koje se ponavljaju, a koje su u vezi sa poreskima propisima i opštim privrednim propisima, šalju u elektronskoj formi od strane Pružaoca usluge.

#### 5. Zaštita prava intelektualne svojine Pružaoca usluge

- 1) Klijent je dužan da obezbijedi da se izvještaji, stručna mišljenja, organizacioni planovi, skice, crteži, kalkulacije i slično, koji su izdati od strane Pružaoca usluge, koriste isključivo za svrhe navedene u ugovoru. Pored toga, stručni izvještaji mogu biti ustupljeni trećem licu isključivo uz (pisanu) saglasnost Pružaoca usluge koji je izradio konkretan izvještaj.
- 2) Upotreba izdatih izvještaja Pružaoca usluge u promotivne svrhe nije dozvoljena. U slučaju kršenja ove odredbe Pružalac usluge ima pravo da raskine sve ugovore koji nisu izvršeni i to bez ostavljanja otkaznog roka ili traženja saglasnosti od Klijenta.
- 3) Pružalac usluge zadržava autorsko pravo na svoje djelo. Dozvola za korišćenje tog dijela podliježe pisanoj saglasnosti Pružaoca usluge.

#### 6. Ispravka grešaka

- 1) Pružalac usluge ima pravo i obavezu da ispravi sve greške i nepravilnosti u svom izvještaju do čijih saznanja dođe i u obavezi je da bez odlaganja o tome obavijesti Klijenta. Takođe, Pružalac usluge ima pravo da o izmjenama obavijesti treće lice koje je upoznato sa originalnim izvještajem.
- 2) Ako se Pružalac usluge može smatrati odgovornim za nastale greške, Klijent ima pravo na ispravku svih grešaka bez naknade; ovo pravo prestaje po isteku šest mjeseci od momenta izvršenja usluge od strane Pružaoca usluge i/ili – u slučajevima kada nije dostavljen pismeni izvještaj – po isteku šest mjeseci od momenta završetka konkretnog posla koji je predmet žalbe.

shall not be liable for losses which arise as a result of transmission errors. Electronic transmission (incl. via the Internet/e-mail) shall be exclusively at the client's risk. The client is aware that confidentiality is not guaranteed when the Internet is used.

- 4) Receipt and forwarding of information to the person entitled to exercise the profession and his employees are not always guaranteed when the telephone is used, in particular in conjunction with automatic telephone answering systems, fax, e-mail and other electronic means of communication. As a result, instructions and important information shall only be deemed to have been received by the person entitled to exercise the profession provided they are also received in writing, unless explicit confirmation of receipt is provided in individual instances. Automatic confirmation that items have been transmitted and read shall not as such constitute explicit confirmations of receipt. This shall apply in particular to the transmission of decisions and other information relating to deadlines. As a result, critical and important notifications and information must be sent to the person entitled to exercise the profession by post or courier. Delivery of documents to employees outside the firm's offices shall not count as delivery, unless otherwise agreed by the parties.
- 5) The client agrees to being sent recurrent general tax law and general commercial law information by the person entitled to exercise the profession via electronic means.

#### 5. Protection of Intellectual Property of the Person Entitled to Exercise the Profession

- 1) The client shall be obliged to ensure that reports, expert opinions, organizational plans, drafts, drawings, calculations and the like, issued by the person entitled to exercise the profession, be used only for the purpose specified in the contract. Furthermore, professional statements made by the person entitled to exercise the profession may be passed on to a third party for use only with the written consent of the person entitled to exercise the profession.
- 2) The use of professional statements made by the person entitled to exercise the profession for promotional purposes shall not be permitted; a violation of this provision shall give the person entitled to exercise the profession the right to terminate without notice to the client all contracts not yet executed.
- 3) The person entitled to exercise the profession shall retain the copyright on his/her work. Permission to use the work shall be subject to the written consent by the person entitled to exercise the profession.

#### 6. Correction of Errors

- 1) The person entitled to exercise the profession shall have the right and shall be obliged to correct all errors and inaccuracies in his/her professional statement which subsequently come to light and shall be obliged to inform the client thereof without delay. He/she shall also have the right to inform a third party acquainted with the original statement of the change.
- 2) The client has the right to have all errors corrected free of charge, if the contractor can be held responsible for them; this right will expire six months after completion of the services rendered by the person entitled to exercise the profession and/or – in cases where a written statement has not been delivered – six months after the person entitled to exercise the profession has completed the work that gives cause to complaint.



- 3) Ako Pružalac usluge odbije da ispravi greške do čijih saznanja dođe, Klijent ima pravo da zahtijeva smanjenje ugovorene naknade. Rokovi do kojih se žalbe mogu podnijeti definisani su članom 7.

#### 7. Odgovornost

- 1) Pružalac usluge je odgovoran za kršenje ugovornih prava i obaveza koje prouzrokuje namjerom ili krajnjom nepažnjom.
- 2) Svi zahtjevi u vezi sa naknadom štete mogu biti istaknuti isključivo u roku od šest mjeseci od momenta kada je data izjava o saznanju da je šteta nanijeta, ali ne nakon isteka roka od tri godine od nastanka (inicijalnog) gubitka prouzrokovanog pričinjenom štetom, osim ako zakonom nije predviđeno drugačije.
- 3) U slučajevima kada se izdaje formalni revizorski izvještaj, rok zastarjelosti počinje najkasnije od trenutka izdavanja tog revizorskog izvještaja.
- 4) Ukoliko su usluge pružene od strane trećeg lica, npr. društva koje se bavi obradom podataka, a Klijent je o tome uredno obaviješten, sve žalbe i tužbe za naknadu štete protiv trećeg lica u skladu sa zakonom i u skladu sa uslovima trećeg lica, smatraće se pravom Klijenta. Pružalac usluge će isključivo biti odgovoran samo za nesavjestan izbor trećeg lica.
- 5) Pružalac usluge neće snositi odgovornost prema trećem licu, ako je Klijent njegov izvještaj prosljedio bez (pisane) saglasnosti ili (bez znanja) Pružaoaca usluge.

#### 8. Tajnost, zaštita podataka

- 1) Pružalac usluge je dužan da čuva u tajnosti sve podatke do kojih dođe u toku rada za Klijenta, osim ukoliko ga Klijent ne oslobodi te obaveze ili ukoliko postoji zakonska obaveza za dostavljanje tih podataka.
- 2) Pružaoac usluge je, isključivo uz saglasnost Klijenta, dozvoljeno da raspolaže i da prosljeđuje trećim licima izvještaje, stručna mišljenja i druge pisane izvještaje koje je radio za Klijenta, osim ako zakon ne predviđa drugačije.
- 3) Pružalac usluge ima ovlaštenje da, za potrebe izvršenja ugovora, vrši obradu ličnih podataka povjerenih od strane klijenta ili da ih povjeri trećim licima radi obrade u skladu sa članom 7. stavom 4. Pružalac usluge garantuje održavanje tajnosti. Dostavljeni materijal od strane Klijenta (prenosioci podataka, podaci, kontrolni brojevi, analize i programi), kao i svi rezultati i ishodi dobijeni tokom rada za Klijenta, se vraćaju Klijentu, osim kada Klijent u pisanoj formi ne zahtijeva da se materijal/rezultati rada prosljede trećem licu. U te svrhe, Klijent u pisanoj formi daje instrukcije Pružaoac usluge.

#### 9. Raskid ugovora

- 1) Obije ugovorne strane imaju pravo da raskinu ugovor u svakom trenutku i raskid stupa odmah na snagu, ako u pisanoj formi ili zakonom nije predviđeno drugačije. Naknada se obračunava u skladu sa članom 11.
- 2) Međutim, u slučaju ugovora sa neodređenim rokom važenja – koji se uvijek pretpostavlja u slučaju sumnje u pogledu trajanja ugovora – ugovorna strana može raskinuti ugovor isključivo na kraju kalendarskog mjeseca uz otkazni rok od tri meseca, ako u pisanoj formi nije drugačije ugovoreno.

- 3) If the contractor fails to correct errors which have come to light, the client shall have the right to demand a reduction in price. The extent to which additional claims for damages can be asserted is stipulated under Point 7.

#### 7. Liability

- 1) The person entitled to exercise the profession shall only be liable for violating intentionally or by gross negligence the contractual duties and obligations entered into.
- 2) Any action for damages may only be brought within six months after those entitled to assert a claim have gained knowledge of the damage, but not later than three years after the occurrence of the (primary) loss following the incident upon which the claim is based, unless other statutory limitation periods are laid down in other legal provisions.
- 3) In cases where a formal audit certificate is issued, the applicable limitation period shall commence at the latest at the time of issue of said audit certificate.
- 4) If activities are carried out by enlisting the services of a third party, e.g. a data-processing company, and the client is informed thereof, any warranty claims and claims for damages which arise against the third party according to law and in accordance with the conditions of the third party, shall be deemed as having been passed on to the client. The person entitled to exercise the profession shall only be liable for fault in choosing the third party.
- 5) The person entitled to exercise the profession shall not be liable to a third party, if his/her professional statements are passed on by the client without the approval or knowledge of the person entitled to exercise the profession.

#### 8. Secrecy, Data Protection

- 1) The person entitled to exercise the profession shall be obliged to maintain secrecy in all matters that become known to him/her in connection with his work for the client, unless the client releases him/her from this duty or he/she is bound by law to deliver a statement.
- 2) The person entitled to exercise the profession shall be permitted to hand on reports, expert opinions and other written statements pertaining to the results of his/her services to third parties only with the permission of the client, unless he/she is required to do so by law.
- 3) The person entitled to exercise the profession is authorized to process personal data entrusted to him/her within the framework of the purpose of the contract or to have them processed by a third party according to Point 7 Item 4. The person entitled to exercise the profession shall guarantee that secrecy will be maintained. The material made available to the person entitled to exercise the profession (data carrier, data, control numbers, analyses and programs) as well as all results obtained as a result of the work provided shall be returned to the client, unless the client has requested in writing that the material and/or results be transferred to a third party. The client's instructions required for this purpose shall be given in writing to the person entitled to exercise the profession.

#### 9. Termination

- 1) Unless otherwise agreed in writing or stipulated by force of law, either contractual partner shall have the right to terminate the contract at any time with immediate effect. The fee shall be calculated according to Point 11.
- 2) However, a continuing agreement – always to be presumed in case of doubt regarding duration of agreement – may, without good reason, only be terminated at the end of the calendar month by observing a period of notice of three months, unless otherwise agreed in writing.



- 3) Izuzev slučajeva navedenim u stavu 5., u slučaju raskida ugovora sa neodređenim rokom važenja, postojaće obaveza izvršenja samo onih poslova koji se mogu većim dijelom ili u potpunosti završiti u otkaznom roku, uz finansijske iskaze i godišnje poreske prijave za koje će se smatrati da je potrebno završiti u roku od dva mjeseca od dana bilansa stanja. Naime, gore pomenuti poslovi zapravo treba da budu završeni u razumnom roku pod uslovom da su sve neophodne evidencije i dokumentacija dostavljene na vrijeme.
- 4) U slučaju raskida u skladu sa stavom 2., Klijent će u pisanoj formi u roku od mjesec dana biti obaviješten koji će se poslovi smatrati onima koji moraju biti završeni.
- 5) Ako Pružalac usluge u propisanom roku ne obavijesti Klijenta o dijelu ugovora koji nije izvršen, smatraće se da je ugovor sa neodređenim rokom važenja raskinut tek po izvršenju tog dijela ugovora koji je u momentu raskida ostao neizvršen.
- 6) Ukoliko, u slučaju ugovora pod stavom 2. i 3. – iz bilo kog razloga – postoji obaveza izvršenja više od dva slična tipa posla koja se obično obavljaju samo jednom godišnje (npr. priprema finansijskih iskaza ili godišnjih poreskih prijava itd.), svaki od tih poslova koji prevazilazi pomenuti broj će se smatrati izvršenim samo uz izričit pristanak Klijenta. U tom slučaju, Klijent će o tome biti izričito obaviješten u pisanoj formi u skladu sa stavom 4.

#### 10. Prihvatanje i odbijanje saradnje od strane Klijenta

Ukoliko Klijent ne prihvati savjet koji mu je dat od strane Pružaoaca usluge ili odbije da izvrši obavezu u skladu sa članom 2. ili obavezu koja mu je na drugi način bila data, Pružalac usluge ima pravo da raskine ugovor bez prethodnog obavještenja. U tom slučaju naknada će biti obračunata u skladu sa članom 12.

#### 11. Pravo na naknadu

- 1) Ukoliko se ugovor ne izvrši (npr. usljed raskida), Pružalac usluge ima pravo na ugovorenu naknadu, pod uslovom da je bio spreman da pruži usluge ili da je bio spriječen da to uradi usljed okolnosti koje je izazvao Klijent.
- 2) Ako Klijent odbije saradnju i posao ne može da se izvrši zbog nedostatka saradnje, Pružalac usluge će takođe imati pravo da odredi razuman grejs period za pogodbu, i ako ovaj grejs period istekne bez postizanja rezultata, smatraće se da je ugovor otkazan i primjenjivaće se rješenja predviđena stavom 1.
- 3) Ako Pružalac usluge raskine ugovor bez opravdanog razloga i u neadekvatnom trenutku (nevrjeme), Pružalac usluge će izvršiti nadoknadu štete Klijentu u skladu sa članom 7.

#### 12. Naknada

- 1) Plaćanje odgovorajuće naknade je obavezno u svim slučajevima, osim u slučajevima kada su se ugovorne strane dogovorile da je pružanje usluge ugovoreno bez naknade ili u slučajevima kada se ugovorne strane u pisanoj formi izričito dogovore drugačije. Pri svakom plaćanju od strane Klijenta podmiruje se najstariji dug, osim ako nije postignut drugačiji dogovor.
- 2) Najmanja satnica koja može biti naplaćena je četvrtina jednog sata (15 minuta).

- 3) Except for cases listed in Item 5, in case of termination of a continuing agreement only those tasks shall be part of the list of jobs to be completed and finished that can be completed fully or to the largest part within the period of notice, with financial statements and annual income tax returns being deemed to be subject to successful completion within two months calculated from the balance sheet date. In this case the above-mentioned jobs actually have to be completed within a reasonable period of time, if all documents and records required are provided without delay and if no good reason is cited.
- 4) In case of a termination according to Item 2 the client shall be informed in writing within one month which assignments at the time of termination are considered to be part of the work to be completed.
- 5) If the client is not informed within this period about the assignments still to be carried out, the continuing agreement shall be deemed terminated upon completion of the tasks under way at the date when the notice of termination is served.
- 6) Should it happen that in case of a continuing agreement as defined under Items 2 and 3 – for whatever reason – more than two similar jobs which are usually completed only once a year (e.g. financial statements or annual tax returns etc.) are to be completed, any such jobs exceeding this number shall be regarded as assignments to be completed only with the client's explicit consent. If applicable, the client shall be informed of this explicitly in the statement pursuant to Item 4.

#### 10. Default in Acceptance and Failure to Cooperate on the part of the Client

If the client defaults on acceptance of the services rendered by the person entitled to exercise the profession or fails to carry out a task incumbent on him/her either according to Point 2 or imposed on him/her in another way, the person entitled to exercise the profession shall have the right to terminate the contract without prior notice. His/her fees shall be calculated according to Point 12.

#### 11. Entitlement to Fee

- 1) If the contract fails to be executed (e.g. due to termination), the person entitled to exercise the profession shall be entitled to the negotiated fee, provided he/she was prepared to render the services and was prevented from so doing by circumstances caused by the client.
- 2) If the client fails to cooperate and the assignment cannot be carried out because of lack of cooperation, person entitled to exercise the profession shall also have the right to set a reasonable grace period on the understanding that, if this grace period expires without results, the contract shall be deemed cancelled and the consequences indicated in Item 1 shall apply.
- 3) If the person entitled to exercise the profession terminates the contract without good reason and at an inopportune moment, he/she shall compensate the client for the damage caused according to Point 7.

#### 12. Fee

- 1) Unless the parties agreed that the services would be rendered free of charge or unless explicitly stipulated otherwise, an appropriate remuneration is due. Unless a different agreement has demonstrably been reached, payments by the client shall in all cases be credited against the oldest debt.
- 2) The smallest service unit which may be charged is a quarter of an hour.



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| <p>3) U većini slučajeva vrši se naplata vremena provedenog u putu.</p> <p>4) Rad na dokumentaciji, koji se zbog svoje prirode i obima mora obaviti u kancelariji Pružaoca usluge, takođe, može biti naplaćen kao posebna stavka.</p> <p>5) Ukoliko se ustanovi da ugovorena naknada nije adekvatna zbog dodatnih i/ili specijalnih zahtjeva Klijenta, predviđeno je da se da se ugovorne strane dodatno dogovore o korigovanju ugovorene naknade. Takođe, to se obično primjenjuje kod neadekvatno određenog fiksnog iznosa naknade.</p> <p>6) U iznose naknada nije uračunat PDV i ostali troškovi.</p> <p>7) Ostali/dodatni troškovi uključuju dokumentovane ili normirane troškove, putne troškove (prva klasa za putovanja vozom, spavaća kola), ako je to neophodno, troškove fotokopiranja i slične dodatne troškove.</p> <p>8) Kod izvršenja obaveza, koje su na osnovu zajedničkog sporazuma povjerene većem broju Pružalaca usluge, svaki od tih Pružalaca usluge ima pravo na sopstvenu naknadu.</p> <p>9) Naknade i avansni računi su plativi odmah po prijemu pismenog zahtjeva bez postojanja drugih ugovora. Za sva plaćanja po isteku 14 dana od dana dospijea, naplaćuje se zatezna kamata.</p> <p>10) Primjedbe na primljeni račun mogu biti iznijete u pisanoj formi u roku od 2 nedelje od dana izdavanja računa. U suprotnom, račun će se smatrati prihvaćenim. Prihvatanjem računa će se smatrati i račun koji je prošao kroz knjigovodstvo primaoca.</p> | <p>3) Travel time to the extent required is also charged in most cases.</p> <p>4) Study of documents which, in terms of their nature and extent, may prove necessary for preparation of the person entitled to exercise the profession in his/her own office may also be charged as a special item.</p> <p>5) Should a remuneration already agreed upon prove inadequate as a result of the subsequent occurrence of special circumstances or special requirements of the principal, additional negotiations for the agreement of a more suitable remuneration are mandatory. This also usually applies where inadequate fixed sum remunerations are concerned.</p> <p>6) Persons entitled to exercise the profession also include charges for supplementary costs and value-added (turnover) tax in addition to the above.</p> <p>7) Supplementary costs also include documented or flatrate cash expenses, travelling expenses (first class for train journeys, sleeping car (wagon lits) if necessary, photocopy costs and similar supplementary costs.</p> <p>8) For the execution of a commission wherein mutual conclusion involves several persons entitled to exercise the profession, each of the latter will charge his/her own remuneration.</p> <p>9) Remunerations and advance payments required are due immediately after receipt of their written claim should no other agreements exist. Where payments of remuneration are made later than 14 days after the due date, default interest may be charged.</p> <p>10) An objection may be raised in writing against bills presented by the appointed trustee up to 2 weeks after the date of presentation. Otherwise the bill is considered as accepted. Filing of a bill in the accounting system of the recipient is also considered as acceptance.</p> |
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### 13. Ostale odredbe

- 1) Pored osnovne satnice ili naknade, Pružalac usluge ima pravo da zahtijeva naknadu troškova. Pružalac usluga može zahtijevati plaćanje unaprijed i može vršiti parcijalno pružanje usluge u skladu sa ispunjenjem njegovih zahtjeva. Što se tiče neizmirenih računa, Pružalac usluge ima pravo da uskrati svoju uslugu Klijentu sve dok se ne izvrši plaćanje prethodno izvršene usluge. Ovo će se analogno primjenjivati i ako su usluge pružene u djelovima / ratama, a rate nisu izmirene.
- 2) Uz izuzetak očiglednih suštinskih propusta i grešaka, primjedbe na rad Pružaoca usluge ne odlažu plaćanje naknade u skladu sa stavom 1.
- 3) Prebijanje potraživanja Pružaoca usluge u skladu sa stavom 1., je dozvoljeno samo ukoliko su zahtjevi nesporni i zakonski opravdani.
- 4) Na zahtjev i trošak Klijenta, Pružalac usluga će izvršiti predaju sve dokumentacije koju je od Klijenta primio u okviru predmeta angažovanja. Međutim, to se ne odnosi na prepisku između Pružaoca usluge i Klijenta, na originalnu dokumentaciju u vlasništvu Pružaoca usluge i na dokumentaciju koja je neophodna da se čuva u skladu sa propisima o sprječavanju pranja novca.
- 5) Dokumentaciju koju je predao Pružaoocu usluge, Klijent je dužan da preuzme u roku od tri mjeseca od dana završetka posla. Ukoliko Klijent odbije to da uradi, Pružalac usluge ima pravo da izvrši vraćanje predmetne dokumentacije o trošku Klijenta, ako Pružalac usluge

### 13. Other Provisions

- 1) In addition to the reasonable rate or fee charged, the person entitled to exercise the profession shall have the right to claim reimbursement of expenses. He/she can ask for advance payments and can make delivery of the results of his/her (continued) work dependent on satisfactory fulfilment of his/her demands. As regards standing orders, the provision of further services may be denied until payment of previous services has been effected. This shall analogously apply if services are rendered in instalments and fee instalments are outstanding.
- 2) With the exception of obvious essential errors, a complaint concerning the work of the person entitled to exercise the profession shall not justify the retention of remuneration owed in accordance with Item 1.
- 3) Offsetting the remuneration claims made by the person entitled to exercise the profession in accordance with Item 1 shall only be permitted, if the demands are uncontested and legally valid.
- 4) At the request and expense of the client, the person entitled to exercise the profession shall hand over all documents received from the client within the scope of his/her activities. However, this shall not apply to correspondence between the person entitled to exercise the profession and his/her client, to original documents in his/her possession or to documents which have to be kept in accordance with the directive on money laundering.
- 5) The client shall fetch the documents handed over to the person entitled to exercise the profession within three months after the work has been completed. If the client fails to do so, the person entitled to exercise the profession shall have the right to return them to the client at the cost, if the person entitled to exercise the



može da dokaže da je od Klijenta dva puta zahtijevao da preuzme svoju dokumentaciju.

#### 14. Mjerodavno pravo, mjesto izvršenja, nadležni sud

- 1) Za ugovor, njegovo izvršenje i žalbe, mjerodavno je materijalno i procesno pravo Republike Crne Gore.
- 2) Mjesto izvršenja je Podgorica, Crna Gora.
- 3) U slučaju sporova, sud mjesta izvršenja biće nadležan sud.

#### 15. Dopunske odredbe za reviziju

- 1) Kod obaveznih revizija finansijskih iskaza koje se sprovode u cilju izdavanja formalnog revizorskog izvještaja, svrha ugovora neće biti provjera da li su ispoštovani poreski ili drugi specifični propisi, npr. cjenovni dogovori, ograničavanje konkurencije i devizni propisi, osim ako se ugovorne strane u pisanoj formi drugačije dogovore. Takođe, svrha obavezne revizije finansijskih iskaza neće biti da se ispita da li je posao (vođen) na ekonomičan, efikasan i efektivan način. U okviru obavezne revizije finansijskih iskaza ne postoji obaveza otkrivanja falsifikovanih računa ili drugih nepravilnosti.
- 2) Ako se finansijski iskazi objavljuju zajedno sa revizorskim izvještajem, to se isključivo može učiniti na način potvrđen ili izričito dozvoljen od strane revizora.
- 3) Ako revizor opozove svoj izvještaj, dalje korišćenje istog neće biti dozvoljeno. Ako su finansijski iskazi objavljeni zajedno sa revizorskim izvještajem, onda se i opoziv takođe mora objaviti.
- 4) Navedeni princip će se analogno primjenjivati i na sve druge obavezne ili dobrovoljne revizije finansijskih iskaza i kontrola.

### ODJELJAK II

#### 16. Predmet

Opšti uslovi poslovanja iz Odjeljka II primjenjuju se na ugovore za pružanje usluga u oblasti knjigovodstva, usluge obračuna plata i administraciju, kao i za usluge pripreme poreskih i drugih prijava i njihovog podnošenja.

#### 17. Predmet i izvršenje ugovora

- 1) Pružalac usluge neće provjeravati ispravnost i potpunost informacija i dokumentacije (naročito kod obračunskih kategorija u dokumentaciji) koju klijent dostavi za potrebe knjigovodstva. Pružalac usluge nije dužan da identifikuje nepravilnosti, osim u slučajevima kada je to posebno naloženo u pisanoj formi. Međutim, ako dođe do identifikovanja nepravilnosti, Pružalac usluge će o tome obavijestiti Klijenta.
- 2) Ako je za usluge iz člana 16. ugovorena fiksna naknada, Pružalac usluge će posebno naplaćivati zastupanje u svim oblicima poreskih kontrola i kontrola poreza na dohodak građana i doprinosa za socijalno osiguranje uključujući sraunjenja u vezi sa prijavama i rješenjima o poreskim obavezama i obavezama za socijalno osiguranje, priprema izvještaja, žalbi i slično, ako se ugovorne strane u pisanoj formi nisu ugovorile drugačije.
- 3) Konkretne usluge u vezi sa uslugama iz člana 16., naročito utvrđivanje da li su ispunjeni uslovi za obavezno socijalno osiguranje, biće predmet zasebnih ugovora i smatraće se ugovorima iz Odjeljka I ili Odjeljka II Opštih uslova poslovanja.
- 4) Svi zahtjevi/prijave koje se elektronskim putem podnose nadležnim organima (npr. Poreskoj upravi, fondovima i

profession can prove that he/she has asked the client twice to pick up the documents handed over.

#### 14. Applicable Law, Place of Performance, Jurisdiction

- 1) The contract, its execution and the claims resulting from it shall be exclusively governed by Montenegrin law.
- 2) The place of performance shall be Podgorica, Montenegro.
- 3) In case of disputes, the court of the place of performance shall be the competent court.

#### 15. Supplementary Provisions for Audits

- 1) For statutory audits of financial statements which are carried out in order to issue a formal audit certificate, the purpose of the contract, unless otherwise agreed to in writing, shall not be to investigate whether regulations concerning tax laws or specific regulations, e.g. price fixing, restriction of competition and foreign exchange regulations have been adhered to. Neither shall the purpose of the statutory audit of financial statements be to investigate whether the business is run in an economical, efficient and expedient manner. Within the framework of a statutory audit of a financial statement there shall be no obligation to detect the falsification of accounts or other irregularities.
- 2) If financial statements are published together with the audit certificate, they shall only be published in the form confirmed or explicitly permitted by the auditor.
- 3) If the auditor revokes his/her audit certificate, the further use thereof shall no longer be permitted. If the financial statements have been published with the audit certificate, the revocation thereof shall also be published.
- 4) For other statutory and voluntary audits of financial statements as well as for other audits, the above principles shall apply accordingly.

### SECTION II

#### 16. Scope

The General Terms of Business in Section II shall apply to contracts for the rendering of services in the field of bookkeeping, payroll accounting and the administration and assessment of payroll-related taxes and contributions.

#### 17. Scope and Execution of Contract

- 1) The person entitled to exercise the profession shall be justified in regarding information and documents presented to him/her by the client, in particular figures, as correct and complete and in using them as a basis for accounting. The person entitled to exercise the profession shall not be obliged to identify errors, unless he/she has been specifically instructed to do so in writing. However, if errors are identified, he/she shall inform the client thereof.
- 2) If a flat fee has been negotiated for the activities mentioned in Point 16, in the absence of written agreements to the contrary, representation in matters concerning all types of tax audits and audits of payroll-related taxes and social security contributions including settlements concerning tax assessments and the basis for contributions, preparation of reports, appeals and the like shall be invoiced separately.
- 3) Particular individual services in connection with the services mentioned in Point 16, in particular ascertaining whether the requirements for statutory social security contributions are met, shall be dealt with only on the basis of a specific contract and shall be treated according to Section I or of the General Terms of Business.
- 4) Any application submitted to authorities (e.g. tax office, social insurance institution) electronically, shall be regarded as neither signed by the person entitled to



zavodima za socijalne doprinose) se ne smatraju potpisanim od strane Pružaoca usluge niti od strane lica koje je ovlašteno za podnošenje zahtjeva/prijave.

#### 18. Obaveza klijenta da sarađuje

Klijent je u obavezi da blagovremeno Pružaocu usluge stavi na raspolaganje sve informacije i dokumentaciju koja je neophodna za knjigovodstvo, obručan zarada i pripremu poreskih prijava za zarade i doprinose, i to bez podnošenja posebnog zahtjeva.

#### 19. Raskid ugovora

- 1) Ukoliko nije u pisanoj formi ugovoreno drugačije, svaka od ugovornih strana može raskinuti ugovor na kraju svakog mjeseca uz ostavljanje otkaznog roka od 3 (tri) mjeseca bez navodjenja razloga.
- 2) Ako klijent, u više navrata, ne ispuní obavezu u skladu sa članom 18., Pružalac usluge ima pravo da raskine ugovor odmah bez ostavljanja otkaznog roka.
- 3) Ako Pružalac usluge ne pruži uslugu na vrijeme iz razloga koji se tiču njegove odgovornosti, Klijent ima pravo da raskine ugovor odmah bez ostavljanja otkaznog roka.
- 4) U slučaju raskida ugovornog odnosa, ugovornom obavezom se smatraju isključivo zadaci koji su već uzeti u rad ili najvažniji djelovi koji mogu biti završeni u otkaznom roku i o kojima je klijent obaviješten u roku od mjesec dana.

#### 20. Naknada i pravo na naknadu

- 1) Ukoliko se ugovorne strane nisu drugačije sporazumjele, naknada će se smatrati ugovorenom na period od godinu dana.
- 2) Ako je ugovor raskinut u skladu sa članom 19. stavom 2., Pružalac usluge ima pravo na cijeli iznos naknade (ugovorene) za tri mjeseca. Isto se primjenjuje i ako Klijent ne ispoštuje otkazni rok.
- 3) Ako je ugovor raskinut u skladu sa članom 19., stavom 3., Pružalac usluge ima pravo samo na naknadu za pružene usluge iz pomenute odredbe, pod uslovom da su iste Klijentu od koristi.
- 4) Ukoliko nije dogovorena fiksna naknada, naknada, u skladu sa stavom 2., će se obračunavati na osnovu prosječnog mjesečnog iznosa naknade u tekućoj godini ugovora koji je predmet raskida.
- 5) Obaveza plaćanja naknade se podrazumijeva u svim slučajevima, osim u slučajevima kada se ugovorne strane dogovore da će usluga biti pružena bez naknade ili u slučaju kada je izričito drugačije propisano. Pri svakom plaćanju od strane Klijenta podmiruje se najstariji dug, osim ako nije drugačije ugovoreno. Zahtjev za nadoknadu Pružaoca usluge se zasniva na ugovoru kojim su se obavezale ugovorne strane. Takođe odredbe člana 13. se primjenjuju.

#### 21. Ostale odredbe

U svim ostalim slučajevima, analogno se primjenjuju: član 1. stav 2., član 3., 4., 6., 7., 8., 13. i 14. Odjeljka I Opštih uslova poslovanja.

Opšti uslovi poslovanja su napisani i potpisani na crnogorskom i engleskom jeziku. U slučaju neslaganja prevoda, prednost se daje crnogorskoj verziji dokumenta.

exercise the profession nor by the person authorized to transmit the application.

#### 18. Client's Duty to Cooperate

The client shall make sure that all information and documents required for bookkeeping, payroll accounting and administration and assessment of payroll-related taxes and contributions be placed at the disposal of the person entitled to exercise the profession on an agreed date without his/her specific request.

#### 19. Termination

- 1) Unless otherwise agreed to in writing, either contractual partner may terminate the contract at the end of each month with 3 (three) months' notice without giving a particular reason.
- 2) If the client repeatedly fails to fulfill his/her duties according to Point 18, the person entitled to exercise the profession shall have the right to terminate the contract immediately without prior notice.
- 3) If the person entitled to exercise the profession delays in rendering services due to reasons for which he/she is solely responsible, the client shall have the right to terminate the contract immediately without prior notice.
- 4) In case of a termination of the contractual relationship only those assignments shall be considered part of the contract which the contractor is already working on or major parts of which can be completed within the period of notice and which are notified to the client within one month.

#### 20. Fee and Entitlement to Fee

- 1) Unless otherwise agreed to in writing, the fee shall be considered agreed upon for one year at a time.
- 2) If the contract is terminated pursuant to Point 19 Item 2 the person entitled to exercise the profession shall have the right to the full fee negotiated for three months. This shall also apply if the client fails to observe the period of notice.
- 3) If the contract is terminated pursuant to Point 19 Item 3, the person entitled to exercise the profession shall only have the right to the fee corresponding to the services rendered up to this point, provided they are of value to the client.
- 4) If a flat fee has not been negotiated, the fee shall be calculated pursuant to Item 2 according to the monthly average of the current year of contract until termination.
- 5) Unless the parties agreed that the services would be rendered free of charge or unless explicitly stipulated otherwise, an appropriate remuneration is due. Unless a different agreement has demonstrably been reached, payments by the client shall in all cases be credited against the oldest debt. The claim for remuneration by the person entitled to exercise the profession is based upon an agreement concluded between him/her and the principal involved. Furthermore, the basics standardized under section 13 apply.

#### 21. Other Provisions

In all other cases, Point 1 Item 2, Point 3, Point 4, Point 6, Point 7, Point 8, Point 13 and Point 14 of Section I of the General Terms of Business shall apply accordingly.

The General Terms of Business are written and signed in Montenegrin and English. In case of discrepancy, Montenegrin version shall prevail.

