Vrtarić
i Partneri

VRTARIĆ I PARTNERI
Odvjetničko društvo d.o.o.
T: + 385 (1) 23 51 985
E: office@viplegal.hr

FINANCIJSKA AGENCIJA
RC SPLIT
1
28 -10- 2026
PREDSTEČAJNE NAGODBE
PRIMANJE I OTPREMA POŠTE
KLASA 034-01/26-10/18
UR. BROJ 418-08-5012-26-357

FINANCIJSKA AGENCIJA
OIB: 85821130368
Fina, RC Split, Mažuranićevo šetalište 24b
21000 Split

Nadležni trgovački sud Trgovački sud u Splitu

Poslovni broj spisa St-431/2026

PRIJAVA TRAŽBINE VJEROVNIKA U PREDSTEČAJNOM POSTUPKU

PODACI O VJEROVNIKU:

Ime i prezime / tvrtka ili naziv

Deloitte d.o.o. za usluge revizije

OIB 11686457780

Adresa / sjedište

Radnička cesta 80 / Zagreb (Grad Zagreb)

PODACI O DUŽNIKU:

Ime i prezime / tvrtka ili naziv

STUDENAC društvo s ograničenom odgovornošću za trgovinu i proizvodnju

OIB 02023029348

Adresa / sjedište

Četvrt Ribnjak 17 / Omiš (Grad Omiš)

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PODACI O TRAŽBINI:

Pravna osnova tražbine (npr. ugovor, odluka suda ili drugog tijela, ako je u tijeku sudski postupak oznaku spisa i naznaku suda kod kojeg se postupak vodi)

1. Ugovor o pružanju poreznih usluga

Iznos dospjele tražbine / (EUR)

Glavnica / (EUR)

Kamate / (EUR)

Iznos tražbine koja dospijeva nakon otvaranja predstečajnog postupka

875 (EUR)

Dokaz o postojanju tražbine (npr. račun, izvadak iz poslovnih knjiga)

1. Račun 3814/01/2;
2. Račun 3813/01/2;
3. Izvadak iz poslovnih knjiga na dan 22. listopada 2026.

Vjerovnik raspolaže ovršnom ispravom: DA ☐ NE ☒ za iznos / (EUR)

Naziv ovršne isprave

/

PODACI O RAZLUČNOM PRAVU:

Pravna osnova razlučnog prava

/

Dio imovine na koji se odnosi razlučno pravo

/

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T: + 385 (1) 23 51 985
E: office@viplegal.hr

Iznos tražbine / (EUR)

Razlučni vjerovnik odriče se prava na odvojeno namirenje

ODRIČEM ☐ NE ODRIČEM ☐

Razlučni vjerovnik pristaje da se odgodi namirenje iz predmeta na koji se odnosi njegovo razlučno pravo radi provedbe plana restrukturiranja

PRISTAJEM ☐ NE PRISTAJEM ☐

PODACI O IZLUČNOM PRAVU:

Pravna osnova izlučnog prava

/

Dio imovine na koji se odnosi izlučno pravo

/

Izlučni vjerovnik pristaje da se izdvoji predmet na koji se odnosi njegovo izlučno pravo radi provedbe plana restrukturiranja

PRISTAJEM ☐ NE PRISTAJEM ☐

Mjesto i datum

U Zagrebu, 22. listopada 2026.

Potpis vjerovnika

ZRINKA VRTARIĆ
Odvjetnica

Zrinka Vrtarić, p.p.

Vrtarić i partneri
Odvjetničko društvo d.o.o.
Radnička cesta 80, Zagreb

Vrtarić
i Partneri

VRTARIĆ I PARTNERI
Odvjetničko društvo d.o.o.
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E: office@viplegal.hr

Deloitte d.o.o. za usluge revizije

sa sjedištem u Zagrebu (Grad Zagreb), Radnička cesta 80, društvo upisano u sudski registar Trgovačkog suda u Zagrebu pod registarskim brojem (MBS): 030022053, osobni identifikacijski broj (OIB): 11686457780, (dalje u tekstu kao „**Opunomoćitelj**"),

ovlašćuje ovime sve odvjetnike odvjetničkog društva

Vrtarić i partneri Odvjetničko društvo d.o.o.
sa sjedištem u Zagrebu, Radnička cesta 80, OIB: 41736640046

a posebice pojedinačno i samostalno:
Odvjetnicu **Zrinku Vrtarić**, OIB: 63151415055
Odvjetnicu **Klaru Zavacki**, OIB: 43832463794
Odvjetnicu **Anu Romić**, OIB: 43923161705

Kao i sve tamo zaposlene odvjetničke vježbenike, a posebice:

Matiju Bošnjaka, OIB: 38065299605;

e-mail: office@viplegal.hr

(svaki pojedinačno dalje u tekstu kao „**Opunomoćenik**"),

1) da zastupa Opunomoćitelja, kao vjerovnika, u predstečajnom postupku koji se vodi nad dužnikom STUDENAC društvo s ograničenom odgovornošću za trgovinu i proizvodnju (skraćena tvrtka: STUDENAC d.o.o.), sa sjedištem u Omišu (Grad Omiš), Četvrt Ribnjak 17, osobni identifikacijski broj (OIB): 02023029348, pred Trgovačkim sudom u Splitu pod poslovnim brojem **St-431/2026**, a naročito da:

   * sastavi, potpiše i podnese nadležnom tijelu, u bilo kojoj formi, tužbe, prijedloge, zahtjeve, molbe ili druge podneske, žalbe ili druge pravne lijekove, redovne ili izvanredne u gore navedenoj pravnoj stvari;

   * da zastupa Opunomoćitelja pred sudovima, upravnim tijelima, arbitražama ili pred kojim drugim tijelom, kao i da u ime Opunomoćitelja sklapa nagodbe i ugovore, da ga pravovaljano obvezuju te da prima novac i druge vrijednosti;

   * da zastupa Opunomoćitelja pred Financijskom agencijom (dalje u tekstu „**Fina**"), a posebno da poduzima radnje u postupku provedbe ovrhe na novčanim sredstvima pred Finom, kao i sve druge potrebne radnje u vezi s tim postupcima;

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* da prima tužbe, presude, rješenja, zaključke, podneske druge strane kao i sve druge odluke te da podnosi prijedloge zahtjeve, molbe ili druge podneske, tužbe, žalbe ili druge pravne lijekove, redovne ili izvanredne, odnosno da poduzme ostale pravne radnje;

* da Opunomoćitelju pruža pravnu pomoć u skladu s propisima o odvjetništvu i pravnoj pomoću, radi zaštite i ostvarenja Opunomoćiteljevih prava i na zakonu osnovanih interesa u gore navedenoj pravnoj stvari.

2) Da poduzima sve druge radnje te da sve druge izjave koje su potrebne i/ili korisne za provedbu radnji iz gore navedenih točaka.

Opunomoćitelj se obvezuje da će priznati sve radnje u skladu s ovlaštenjima koje je Opunomoćenik poduzeo u ime Opunomoćitelja za pravovaljane te na poziv i bez otezanja podmiriti sve njegove troškove i izdatke za izvršene usluge.

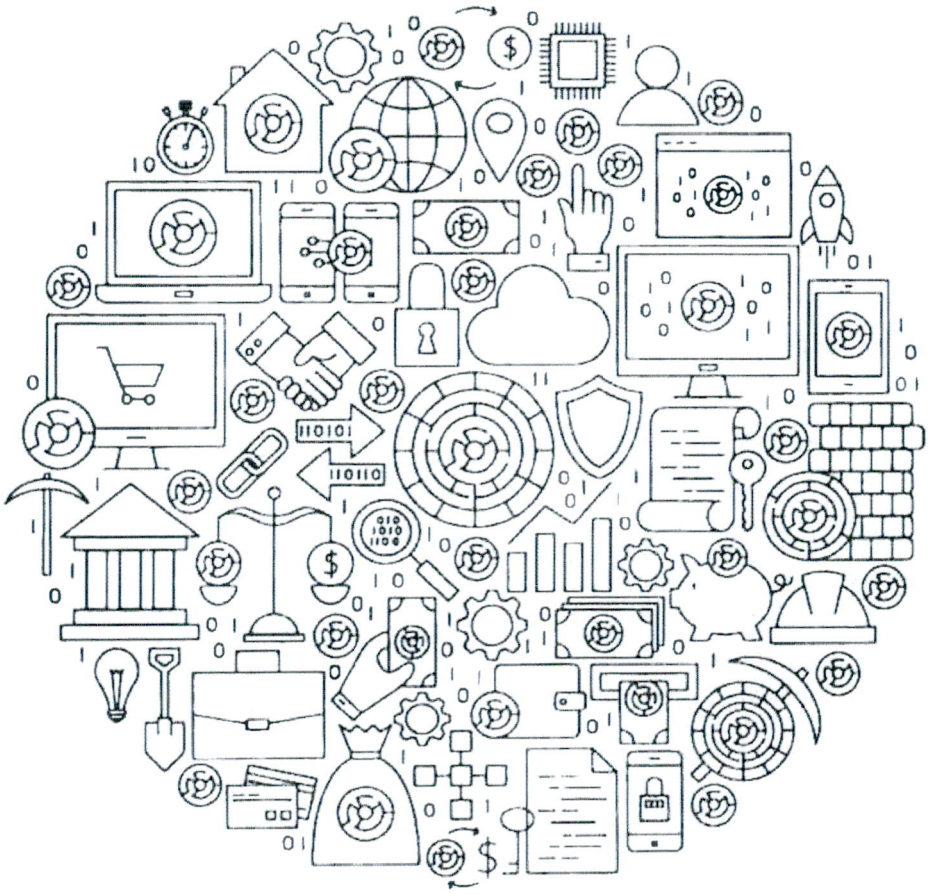
U Zagrebu, 12. listopada 2026.

Deloitte d.o.o. za usluge revizije
zastupano po

Ime i prezime: Helena Schmidt
Funkcija :Direktor

Deloitte
d.o.o.
Radnička cesta 80
10 000 Zagreb
Hrvatska

Deloitte.



Studenac d.o.o.

Engagement Letter for Tax Services

11 March 2022

Deloitte.

Deloitte d.o.o.
ZagrebTower
Radnička cesta 80
10 000 Zagreb
Croatia
TAX ID: HR11686457780

Tel: +385 (0) 1 2351 900
Fax: +385 (0) 1 2351 999
www.deloitte.com/hr

Mr Michał Andrzej Halwa
Member of the board
Studenac d.o.o.
Četvrt Ribnjak 17
Omiš
Croatia

Dear Mr Halwa,

We are pleased to present our Engagement Letter for the provision of tax services together with Business Terms of Deloitte d.o.o., which form its integral part.

Should you agree with the envisaged provision of services, please let us know at your earliest convenience.

Kind regards,

Helena Schmidt
Partner, Tax Services

1. Background

Studenac d.o.o. ("Client" or "Studenac") is a Croatian company whose only shareholder is Spatium CEE Holding S.Á R.L. from Luxembourg, whereas the ultimate parent company is the Polish company Polish Enterprise Fund VIII, L.p.

Studenac with its Croatian subsidiaries is one of the leading retail chains in Croatia with retail network covering the area from Istria to Dubrovnik.

Considering the nature and quantity of day-to-day operations, the Client has requested our support with general tax advisory services. The conditions under which Deloitte is able to provide the services are set out below.

2. Scope of services

For purposes of clarification, and without intending to be all-inclusive, the following illustrates the nature of the services intended to be covered by this Engagement Letter:

2.1.1. Ongoing Tax Consulting Services

We provide tax advice, opinions on tax matters including research, discussions, reports and attendance at meetings relating to these matters.

Moreover, we provide assistance with tax audits and otherwise represent the Client's interests in dealing with Tax Authorities in Croatia, as well as other authorities.

From time to time we distribute, at no charge, tax-related material to management dealing with current tax issues, which we believe may be of interest to you.

2.1.2. Transfer Pricing Services

Our local and international tax specialists and economists focus on integrating transfer pricing planning with overall international business and tax strategies. We help implement comprehensive and sophisticated transfer pricing strategies that will stand up to the scrutiny of tax authorities. As a part of the ongoing process, we conduct global transfer pricing audits to assess global exposure, develop strategies to defend existing policies, prepare documentation to support policies, and manage audit defences.

Services rendered under this Engagement Letter are limited to transfer pricing advisory. Transfer pricing study preparation is thus out of scope of this engagement and subject to a separate engagement.

2.1.3. International Corporate Tax Services

Our advice addresses a broad range of cross-border transactions covering both inbound and outbound structuring, treaty analysis, transfer pricing and cash flow implications. We aim to help our clients achieve the most favourable tax position worldwide.

2.1.4. Indirect Tax Services

We advise businesses on structuring transactions in the most efficient manner, mitigating customs and VAT risks. Additionally, we also offer a full VAT compliance service, including advising on how to deal with tax audits and investigations.

2.1.5. Regulatory Services

Through our experts, experienced and skilled in interpreting Croatian and international law, we provide a comprehensive range of regulatory services to assist our clients in making sound business decisions, including organization of a corporation or other business structure, mergers, acquisitions, and review of business contracts and legal opinions.

2.1.6. International Tax and Mobility Advisory Services & Employee Solutions

Our comprehensive knowledge of worldwide tax laws, regulations and practices, enables us to formulate innovative, tailored, tax effective compensation packages for your expatriate employees and help your organization to minimize tax liability.

Beyond providing comprehensive and up-to-date tax planning and compliance advice, we offer a full range of services that are crucial to the success of any international assignment.

2.1.7. Grants and Incentives

We provide advisory services, guidance and assistance in applying for and obtaining tax incentives and subsidies including communication with the relevant Croatian authorities. Such incentives include investment incentives, research & development (R&D) incentives, incentives in relation to education and professional development of employees. The incentives can be granted to taxpayers in a form of a decrease of corporate income tax base, customs duty exemption, employment incentives, various state subsidies, and other.

Services rendered under this Engagement Letter cover grants and incentives advisory services. Specific projects, such as development of an eligibility study, are the subject to separate agreements.

2.2. Other services

If requested by the Client, Deloitte may provide other services, including special projects as mutually agreed between Deloitte and the Client. The scope of work, timing and fees for such other services or special projects shall be agreed upon separately. All other terms of this agreement shall apply to such other services or special projects.

3. Performance of services

Deloitte carries out all work in accordance with our understanding of appropriate and current interpretations of the law and with current tax and regulatory practice. All work is subject to our internal review procedures, which bring the wider perspective and greater experience of partners and managers to bear on key issues and ensure compliance with recognized standards of reporting and compliance. When necessary or beneficial to the Client, Deloitte utilizes the resources and expertise of Deloitte offices and member firms throughout the world.

4. Client Service Team

We have made an unparalleled long-term commitment in terms of top quality human resources, both senior Croatian and non-Croatian professionals. All of our work in Croatia is performed to exactly the same standards and using the same techniques and methodology as Deloitte Touche Tohmatsu Limited in the rest of the world.

Our proposed team incorporates the knowledge, experience and professional skills, which we believe to be essential for the successful completion of the assignment. Our clients benefit from our extensive experience, which guarantees completion of the work in the most effective and efficient way. Deloitte service team for the Client is led by Helena Schmidt, and will be assisted by managers and other personnel, as required in your specific circumstances.

5. Fee and billing arrangements

Under this Engagement Letter, Deloitte shall provide five (5) hours of consulting services per month to the Client. The monthly retainer fee will be based on the blended hourly rate of **EUR 140,** which amounts to fixed monthly fee of **EUR 700**. Upon the acceptance of this arrangement, and during the term of this contract, the Client will be able to carry forward and use hours during a six (6) month period starting from the day of the Engagement Letter signature. Any hours not used within the six (6) month period, will be forfeited and a new cycle will commence.

For every separate project, if requested, we will inform the Client on estimated costs and continuously inform the Client about it. Should matters come to our attention during the course of our work or in relation to any specific project requested by the Client, which might require Deloitte spending more time than the initial hours covered by the retainer fee, we will discuss those circumstances with you before any additional work is undertaken.

Incurred hours in excess of the above agreed would be charged at blended hourly rate of **EUR 120** per hour for which Deloitte will provide the Client with a separate proposal (an email agreement will suffice) for acceptance.

Any cash expenses incurred by Deloitte from third parties that are required to provide the services under section 2 of this Engagement Letter, such as business travel/accommodation costs, translation costs, courier/delivery costs, notary public fees, stamp duties, and similar, shall be recharged to the Client.

Deloitte shall issue an invoice with the due date being 10 calendar days following the receipt of the invoice.

Fees will be invoiced in Croatian Kuna. Invoices denominated in Croatian Kuna shall be based on the exchange rate published by the Croatian National Bank on the date of the invoice.

VAT shall be added to fees where required by the law.

6. Unexpected events

The parties acknowledge that unexpected events might occur, e.g. the spread of COVID-19 and the associated impacts (hereinafter the "unexpected events"), which might have impact on the delivery of the Services. Without prejudice to the fact that neither party will be responsible for events beyond their reasonable control in connection with the Services, the parties will work collaboratively and in good faith to agree any necessary variations to the agreed contractual terms to mitigate the adverse impact of the unexpected events on the Services. Parties agreed that Deloitte shall have no liability for any failure or delay to perform its obligations under the agreed contractual terms, to the extent caused by these unexpected events.

7. Acceptance and Acknowledgement

Provided that our terms are acceptable to you, please sign below and return a copy of this Engagement Letter to us at your earliest convenience.

I have read and understood this Engagement Letter and its attachments and fully accept the proposed terms on behalf of Studenac d.o.o.:

Name:
Position:

Signature and date

Signature and date

I have read and understood the above Engagement Letter and its attachments and fully accept the proposed terms on behalf of Deloitte d.o.o.:

Dražen Nimčević
Partner

Signature and date

Deloitte
d.o.o.
Zagrebtower
Radnička cesta 80
10 000 Zagreb
MB 0700851 2

Appendix 1

Business Terms of Deloitte d.o.o.

1. Contract and Parties.

a) The engagement letter and any appendices other than these Standard Tax Terms ("Engagement Letter") issued by Deloitte d.o.o. ("Deloitte") and addressed to the Client and these Standard Tax Terms (together the "Contract") constitute the whole agreement between the Client and/or Client Group and Deloitte in relation to the services and work product (including Advice as defined below) described in the Contract to be provided by Deloitte (the "Services") and Deloitte's responsibilities for providing the Services. Capitalized terms not defined in these Standard Tax Terms shall have the meaning given to them in the Engagement Letter.

b) This Contract is between the Client and Deloitte. For the purposes of this Contract:

"Client" shall mean the entity specified in the Engagement Letter; "Client Group" shall mean the Client and its subsidiaries and/or Affiliates from time to time; "Beneficiary" shall mean the Client and any Affiliates identified in the Contract to be Beneficiaries and references to the Client shall include the Beneficiaries unless the context requires otherwise but no Beneficiary (except the Client) and no other Affiliates shall be a party to the Contract. The Client represents and warrants that it has the power and authority to (i) execute this Contract and (ii) bind itself and the Beneficiaries.

"Advice" shall mean all advice, opinions, reports and other work product in any form (including Deliverables) provided by or on behalf of Deloitte and/or its Subcontractors as part of the Services.

"Affiliate" means, in relation to the Client, any legal entity (other than a natural person) which from time to time directly or indirectly Controls, is Controlled by or is under the common Control with, the Client, where "Control" means the legal power to direct, or cause the direction, of the general management of the legal entity.

"Controller" means a controller or data controller (as defined in the Data Protection Legislation).

"Data Protection Legislation" means the following legislation to the extent applicable from time to time: (a) national laws implementing the Data Protection Directive (95/46/EC) and the Directive on Privacy and Electronic Communications (2002/58/EC); (b) the General Data Protection Regulation (2016/679); and (c) any other similar national privacy law.

"Deliverables" means any and all tangible work outputs of the Services to be delivered by Deloitte as part of the Services, including written returns, reports, documents and other materials.

"Personal Data" means any personal data (as defined in the Data Protection Legislation) processed as part of or in relation to the Services.

"Processor" means a data processor or processor (as defined in the Data Protection Legislation).

"Recipient" means a natural or legal person, public authority, agency or another body, to which the personal data are disclosed (as further defined in the Data Protection Legislation).

c) Deloitte may subcontract any Services under this Contract to any other Deloitte Entity and/or to any other third party (collectively "Subcontractor"). The Client's relationship is solely with Deloitte as the entity contracting to provide the Services. Each party is an independent contractor and neither party is, nor shall be considered to be, the other's agent, distributor, partner, fiduciary, joint venturer, co-owner or representative.

d) Deloitte remains responsible to the Client for all of the Services performed or to be performed under this Contract, including Services performed by its Subcontractors. Accordingly, to the fullest extent possible under applicable law (i) none of the Deloitte Entities (except Deloitte) will have any liability to the Client/Client Group, (ii) the Client will not bring any claim or proceedings of any nature in any way in respect of or in connection with this Contract against any of the Deloitte Entities (except Deloitte), and (iii) the Client will also ensure that no other member of the Client Group which is not a party to the Contract brings any claim or proceedings of any nature in any way in respect of or in connection with this Contract against any of the Deloitte Entities.

e) "Deloitte Entities" means Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its member firms and their respective subsidiaries and affiliates (including Deloitte), their predecessors, successors and assignees, and all partners, principals, members, owners, directors, employees, subcontractors (including the Subcontractors) and agents of all such entities. Neither DTTL nor, except as expressly provided herein, any member firm of DTTL has any liability for each other's acts or omissions. Each member firm of DTTL is a separate and independent legal entity operating under the names "Deloitte", "Deloitte & Touche", "Deloitte Touche Tohmatsu" or other related names; and services are provided by member firms or their subsidiaries or affiliates and not by DTTL. "Deloitte Central Europe" refers to the regional organization of entities organized under the umbrella of Deloitte Central Europe Holdings Limited, the member firm in Central Europe of Deloitte Touche Tohmatsu Limited. Services are provided by the subsidiaries and affiliates of Deloitte Central Europe Holdings Limited, which are separate and independent legal entities.

2. Responsibilities of the Client and of Deloitte.

a) Responsibilities of the Client

i. The Client shall cooperate with Deloitte and its Subcontractors in connection with the performance of the Services, including, without limitation, providing Deloitte and its Subcontractors with reasonable facilities and timely access to data, information and personnel of the Client Group. The Client shall be responsible for the performance of its personnel and third parties retained by the Client, for the timeliness, accuracy and completeness of all data and information (including all financial information and statements) provided to Deloitte and its Subcontractors by or on behalf of the Client Group and for the implementation of any Advice provided as part of the Services. Deloitte and its Subcontractors may use and rely on information and data furnished by the Client or others without verification. With respect to the data and information provided by the Client to Deloitte or its Subcontractors for the performance of the Services, Deloitte is entitled to assume that the Client has all rights required to provide such data and information. The performance of the Services is dependent upon the timely performance of the Client's responsibilities under the Contract and timely decisions and approvals of the Client in connection with the Services. Deloitte and its Subcontractors shall be entitled to rely on all decisions and approvals of the Client.

ii. The Client shall be solely responsible for, among other things: (A) making all management decisions, performing all management functions, and assuming all management responsibilities; (B) designating a competent management member to oversee the Services; (C) evaluating the adequacy and results of the Services; (D) accepting responsibility for the results of the Services; and (E) establishing and maintaining internal controls, including monitoring ongoing activities.

b) Responsibilities of Deloitte

i. The Services provided are not binding on tax or other governmental or regulatory authorities or the courts and do not constitute a representation, warranty or guarantee that the tax or other governmental or regulatory authorities or the courts will concur with any Advice. Any Services provided by or on behalf of Deloitte will be based upon the law, regulations, cases, rulings and other tax authority in effect at the time the specific Services are provided. Subsequent changes in or to the foregoing (for which Deloitte shall have no responsibility to advise the Client) may result in the Services provided by or on behalf of Deloitte being rendered invalid.

ii. Except as specifically agreed to in writing, Deloitte shall not provide Advice regarding the financial accounting treatment of any transaction implemented from the Services and will not assume any responsibility for any financial reporting with respect to the Services. Deloitte shall have no responsibility to address any legal matters or questions of law.

iii. In formulating any Advice as part of the Services, Deloitte may discuss ideas with the Client/Beneficiaries orally or show the Client/Beneficiaries drafts of such Advice. To the extent that the content of drafts or oral Advice are expected to be finalized and confirmed to the Client in writing, such confirmed Advice shall supersede any previous drafts or oral Advice. Deloitte shall not be responsible if the Client/Beneficiaries or others choose to rely on, act or refrain from acting on the basis of any drafts or oral Advice.

iv. Deloitte will use its reasonable endeavors, acting in a commercially prudent manner, to carry out the Services in accordance with any timetable specified in the Contract. However, it is agreed that any dates specified in the Contract for the performance of any part of the Services, including delivery of any Advice, are estimated dates for planning purposes only. Deloitte will notify the Client promptly if it expects or encounters any significant delays which will materially affect achievement of any timetable for delivery of the Services.

v. Unless expressly agreed otherwise in writing, each item of Advice will be deemed accepted (and the Services or relevant part completed) when such Advice has been delivered in its final form and no material objection to the Advice or its content is notified by the Client to Deloitte in writing within 14 days of delivery or when first use of the Advice is made by or on behalf of the Client Group, whichever occurs first.

vi. In the event of an inspection carried out by tax or other governmental or regulatory authorities, whether or not as a consequence of the Services provided, the Client agrees that any assistance of Deloitte relating to such inspection does not form a part of the Services except as otherwise provided in the Engagement Letter.

vii. Deloitte shall have no responsibility to monitor events occurring after the date of the Services, nor to update any Advice unless the parties have agreed otherwise in writing explicitly.

3. Payment of Invoices.

Deloitte's invoices are due and payable by the Client within 10 days from the date of the Invoice (the "Due Date"). Deloitte reserves the right to charge interest at the rate mandated by law. Without limiting its other rights or remedies, Deloitte shall have the right to suspend or terminate the Services entirely or in part if payment is not received by the Due Date. The Client shall be responsible for all taxes, such as VAT, withholding tax and other similar taxes imposed on or in connection with the Services, other than Deloitte's income and property taxes. If any portion of an invoice is disputed, the Client shall notify Deloitte within 15 days of receipt of the disputed invoice and pay the undisputed portion of that invoice by the Due Date.

4. Term.

a) The Contract or any Work Order may be terminated by either party at any time, without cause, by giving written notice to the other party not less than 30 days before the effective date of termination.

b) Either party may terminate the Contract or any Work Order by written notice to the other party on or at any time after the occurrence of any of the following events:

(i) a material breach by the other party of an obligation under the Contract or Work Order and, if the breach is capable of remedy, the defaulting party failing to remedy the breach within 30 days of receipt of notice of such breach, (ii) the other party becoming insolvent, (iii) the other party having a resolution passed or a petition presented for its winding-up or dissolution (other than for the purpose of a solvent amalgamation or reconstruction), (iv) the making of an administration order in relation to the other party, or the appointment of a receiver over, or an encumbrancer taking possession of or selling, an asset of the other party, (v) the other party making an arrangement or composition with its creditors generally or making an application to a court of competent jurisdiction for protection from its creditors generally, or (vi) any event analogous to those set out in (ii) to (v) in any relevant jurisdiction.

c) Deloitte may terminate the Contract or any Work Order in whole or in part, with immediate effect upon written notice to the Client if Deloitte determines that (i) a governmental, regulatory, or professional entity or other entity having the force of law has introduced a new, or modified an existing law, rule, regulation, interpretation, or decision, the result of which would render Deloitte's performance of any part of the Contract illegal or otherwise unlawful or in conflict with independence or professional rules or (ii) circumstances change (including, without limitation, changes in ownership of the Client or of its Affiliates) so that Deloitte's performance of any part of the Contract would be illegal or otherwise unlawful or in conflict with independence or professional rules.

d) Upon termination of the Contract or any Work Order for any reason, the Client will compensate Deloitte in accordance with the terms of the Contract for the Services performed and expenses incurred up to the effective date of termination.

e) Termination of any part of the Contract shall not affect the remainder of the Contract or any Work Order. These Standard Tax Terms shall continue to apply to any Work Order in force that has not itself been terminated in accordance with the provisions of Paragraphs 4(a), (b) or (c).

5. Ownership of Deloitte Property & Work Products.

a) To the extent that any property (whether tangible or intangible) of any Deloitte Entity is used or developed in connection with the Contract, such property, including work papers, shall remain the property of the relevant Deloitte Entity. Subject to payment of all of Deloitte's fees due in connection with the Services and the Contract, the Client and/or each Beneficiary of the Advice shall obtain a non-exclusive, non-transferable license to use any Advice for the purpose set out in the Contract (or in the Advice) and in compliance with the provisions of the Contract. Deloitte shall have ownership (including, without limitation, copyright and other intellectual property ownership) of the Advice and all rights to

use and disclose its ideas, concepts, know-how, methods, techniques, processes and skills, and adaptations thereof in conducting its business, and the Client shall ensure that the Client Group does not assert or cause to be asserted against any Deloitte Entity any prohibition or restraint from so doing. Any intellectual property and other proprietary rights in the material and data provided by the Client Group for performing the Services shall remain the property of the Client Group.

b) Deloitte and its Subcontractors, in connection with performing the Services, may develop or acquire general experience, skills, knowledge and ideas. Any Deloitte Entity may use and disclose such experience, skills, knowledge and ideas subject to the obligations of confidentiality set out in Paragraph 10.

c) The Client and those other Beneficiaries identified by Deloitte as permitted users of any Deloitte Technologies shall also be entitled to have access to and use of those Deloitte Technologies supplied solely for the purposes of receiving the Services, and for no other purposes, in accordance with and subject to the provisions of the licenses applicable to such Deloitte Technologies as notified by Deloitte and agreed by the Client (acting reasonably). As between the Client and Deloitte, and for the benefit of the respective Deloitte Entity owning the Deloitte Technologies, Deloitte and/or the respective Deloitte Entity will own and retain ownership of all intellectual property rights and other proprietary rights of any kind in the Deloitte Technologies that are used or developed in connection with the Contract.

d) "Deloitte Technologies" means all know-how and software, system interfaces, templates, methodologies, ideas, concepts, techniques, tools, processes and technologies, including web-based technologies and algorithms owned by, licensed to or developed by any Deloitte Entity and used by Deloitte and its Subcontractors in performing the Services or its other obligations.

6. Limitations on Damages.

a) Deloitte shall not be liable to the Client Group for any claims, liabilities, losses, damages, costs or expenses arising under or in connection with the Contract ("Claims") for an aggregate amount in excess of fifty thousand euro or, if greater, the fees paid under the Contract by the Client to Deloitte, for that part of the Services giving rise to the Claim up to a maximum liability of two hundred fifty thousand euro except to the extent it is finally determined to have resulted primarily from the intent or gross negligence of Deloitte, any Deloitte Entity or any Subcontractor retained for providing the Services.

b) In no event shall any Deloitte Entity (including Deloitte and its Subcontractors) be liable for any losses incurred as a result of loss of use, contracts, data, goodwill, revenues or profits (whether or not deemed to constitute direct Claims) or any consequential, special, indirect, incidental, punitive or exemplary loss, damage or expense arising under or in connection with the Contract.

c) In circumstances where all or any portion of the provisions of this Paragraph 6 are finally determined to be unenforceable, the aggregate liability of Deloitte, any other Deloitte Entity (including Subcontractors) and their respective personnel for any Claim shall not exceed an amount which is proportional to the relative fault that their conduct bears to all other conduct giving rise to such Claim.

d) Deloitte's responsibility for the Services is solely towards the Client and not towards any other members of the Client Group. If more than one member of the Client Group is identified in the Contract as entitled to rely on the Services, Deloitte's responsibility is solely towards the Client for whose benefit the Services were provided.

e) The liability cap in Paragraph 6(a) applies in aggregate to each and all Claims, which from time to time arise under or in connection with the Contract and the Services, whether such Claims are made at the same or different times or by one or more members of the Client Group and/or other persons. Where there is more than one Beneficiary of the Services, the limitations in Paragraph 6(a) on total liability of the Deloitte Entities shall be apportioned by the Beneficiaries amongst themselves. The Client shall procure that no Beneficiary shall dispute or challenge the validity, operation or enforceability of this Paragraph on the grounds that no such apportionment has been so agreed or that the agreed share of the limitation amount so apportioned to any Beneficiary is unreasonably low. The liability cap in Paragraph 6(a) also applies to any and all Claims against any other Deloitte Entities, including the Subcontractors, if and only to the extent that it is judicially determined that any of them have any liability under or in connection with the Contract or the Services.

f) If the liability exclusion for other Deloitte Entities provided in Paragraph 1(d) is for any reason not effective, then the limitations on liability provided for in this Paragraph 6 shall apply to the other Deloitte Entities (including Subcontractors) as if they were named therein.

g) The provisions of Paragraph 6 shall not apply to any liability which by the governing law of the Contract it is unlawful to limit or exclude.

h) The Client shall (i) notify each Beneficiary of the obligations and restrictions in the Contract, including the limitations and exclusions of liability and ensure each Beneficiary complies with the same, (ii) to the extent permitted by law ensure any action claim or proceeding by any Beneficiary in relation to the Contract or the Services is pursued by the Client against Deloitte on the Beneficiary's behalf, and (iii) indemnify the Deloitte Entities against the consequences of any failure by the Client or any other Beneficiary so to comply.

7. Limitation on Warranties.

a) This is a services agreement.

b) Deloitte warrants that it shall perform the Services in good faith and with due professional skill and care.

c) To the fullest extent permitted by law Deloitte disclaims all other warranties, either express or implied.

8. Force Majeure.

Neither party shall be liable for any delays or non-performance resulting from circumstances or causes beyond its reasonable control, including, without limitation, acts or omissions or the failure to cooperate by the other party (including, without limitation, entities or individuals under its control, or any of their respective officers, directors, employees, other personnel and agents), fire or other casualty, act of God, epidemic, strike or labor dispute, war or other violence, or any law, order or requirement of any governmental agency or authority.

9. Limitation on Actions.

No action, regardless of form, relating to the Contract or the Services, may be brought by either party more than two years after the cause of action has accrued under applicable law, unless a mandatory period applies which by the governing law of the Contract cannot be limited and/or extended.

10. Confidentiality.

a) To the extent that, in connection with the Contract, Deloitte comes into possession of any tax or other information related to the Services, trade secrets or other proprietary information relating to the Client Group which is either designated by the disclosing party as confidential or is by its nature clearly confidential ("Confidential Information"), Deloitte shall not disclose such Confidential Information to any third party without the Client's consent. The Client hereby consents to Deloitte disclosing such Confidential Information (i) to contractors providing administrative, infrastructure and other support services to Deloitte as well as to any Deloitte Entity (including any Subcontractors) and their respective personnel, provided that such contractors and Subcontractors adhere to confidentiality obligations similar to those in this Paragraph 10, (ii) to legal advisors, auditors, and insurers, and (iii) as may be required by law, regulation, judicial or administrative process, or in accordance with applicable professional standards, or in connection with potential or actual mediation, arbitration or litigation. The obligation of confidentiality shall not apply to the extent such Confidential Information (A) is or becomes publicly available (including, without limitation, any information filed with any governmental agency and available to the public) other than as the result of the default of Deloitte, (B) becomes available to any Deloitte Entity on a non-confidential basis from a source other than the Client Group which Deloitte reasonably believes is not prohibited from disclosing such Confidential Information to Deloitte by an obligation of confidentiality to the Client Group, (C) is known by any Deloitte Entity prior to its receipt from the Client Group without any obligation of confidentiality, or (D) is developed by any Deloitte Entity independently of the Confidential Information disclosed by the Client Group.

b) The Client shall not disclose to any third party any Advice without the express written consent of Deloitte, except (i) disclosure may be made to the extent mandatory laws, applicable regulations, rules and professional obligations prohibit limitations on disclosure, (ii) if the Client or its affiliates have securities registered with the United States Securities and Exchange Commission and any Deloitte Entity is the auditor of the Client or any of its affiliates, in which case no restrictions or limitations are placed by Deloitte on the Client Group's disclosure of the tax treatment or tax structure associated with the tax Services or transactions described in the Contract and the Client acknowledges that none of its other advisers has imposed or will impose restrictions or limitations with such tax treatment or tax structure, (iii) to the extent the United States Internal Revenue Code and applicable Internal Revenue Service guidance relating to confidential tax shelters (or comparable law or guidance from other taxing authorities in other jurisdictions) apply, in which case there are no restrictions or

limitations on the disclosure of the tax treatment or tax structure, (iv) to the extent legislation or regulations of any jurisdiction provide for the reporting to the tax authorities of certain tax arrangements or transactions, there shall be no restrictions or limitations on the disclosure of any such arrangements or transactions provided as part of the Advice, (v) the Client may disclose the Advice on a need to know basis to any Affiliate that is not a member of the Client Group identified as entitled to rely on the Advice and/or are not Beneficiaries of the Advice for information purposes only, provided that the Client ensures and the recipient undertakes to keep such Advice confidential and not to bring any claim of any kind against any Deloitte Entity in relation to the Advice or the Services, and (vi) on a need to know basis to statutory auditors of the Client Group in their capacity as such.

c) The Client shall use the Advice, solely for the purposes specified in the Contract or Advice and, without limitation, shall not, without the prior written consent of Deloitte, use any Advice, in connection with any business decisions of any third party or for advertisement purposes. All Services are intended only for the benefit of the members of the Client Group and/or Beneficiaries identified in the Contract or Advice as being entitled to rely on the Advice. The mere receipt of any Advice (or any information derived therefrom) by any other persons is not intended to create any duty of care, professional relationship or any present or future liability of any kind between those persons and Deloitte.

11. Assignment.

Neither party may assign or otherwise transfer the Contract without the prior express written consent of the other, except that Deloitte may assign any of its rights or obligations hereunder to any other Deloitte Entity and to any successor to its business. Neither party will directly or indirectly agree to assign or transfer to a third party any Claim against the other party arising out of the Contract.

12. Indemnification.

The Client shall indemnify and hold harmless Deloitte and any other Deloitte Entity from all third party Claims arising from any act or omission of the Client Group, or breach of any of the Client obligations under the Contract except to the extent finally determined to have resulted primarily from fraud or intentional misconduct of Deloitte, or any other Deloitte Entity. In circumstances where all or any portion of the provisions of this Paragraph are finally determined to be unavailable, the aggregate liability of Deloitte and all other Deloitte Entities (including their respective personnel) for any Claim shall not exceed an amount which is proportional to the relative fault that their conduct bears to all other conduct giving rise to such Claim.

13. Electronic Communications.

a) Except as instructed otherwise in writing, Deloitte Entities and the Client Group are authorized to use properly addressed fax, email (including emails exchanged via internet media) and voicemail communication for both sensitive and non-sensitive documents and other communications concerning the Contract, as well as other means of communication used or accepted by the other. Deloitte Entities may also communicate electronically with tax and other authorities.

b) It is recognized that the internet is inherently insecure and that data can become corrupted, communications are not always delivered promptly (or at all) and that other methods of communication may be appropriate. Electronic communications are also prone to contamination by viruses. Each party will be responsible for protecting its own systems and interests and, to the fullest extent permitted by law, will not be responsible to the other on any basis (contract, tort, including without limitation negligence, or otherwise) for any loss, damage or omission in any way arising from the use of the internet or from access by any Deloitte Entity personnel to networks, applications, electronic data or other systems of the Client Group.

14. Other Clients.

Nothing in the Contract will prevent or restrict any Deloitte Entity, including Deloitte, from providing services to other clients (including services which are the same or similar to the Services) or using or sharing for any purpose any knowledge, experience or skills used in, gained or arising from performing the Services subject to the obligations of confidentiality set out in Paragraph 10 even if those other clients' interests are in competition with the Client Group. Also, to the extent that Deloitte possesses information obtained under an obligation of confidentiality to another client or other third party, Deloitte is not obliged to disclose it to any member of the Client Group, or use it for the benefit of the Client Group, however relevant it may be to the Services.

15. Staff.

Deloitte and the Client each agree not, directly or indirectly, to solicit, employ or engage any personnel of the other party who within 6 months of such action has been involved directly with the provision of the Services or otherwise directly connected with the Contract, except where an individual responds directly to a general recruitment campaign.

16. Destruction of Working Papers.

Deloitte may retain copies of documents and files provided by the Client Group in connection with the Services for the purposes of compliance with professional standards and internal retention policies. Any documents and files retained by Deloitte on completion of the Services (including documents legally belonging to the Client Group) may routinely be destroyed in accordance with the Deloitte Entities' policies applying from time to time.

Data Retention: The engagement documentation, including the Personal Data and Confidential Information, shall be retained for a period of 10 years following the expiration of the contractual relationship or as required by the relevant anti-money laundering regulations or any other applicable laws and regulations.

17. Marketing Material & Use of Name.

Neither the Deloitte Entities nor the Client Group shall use the other's trademarks, service marks, logos, and/or branding in external publicity material without such other party's prior written consent. However the Deloitte Entities may refer to the names of the Client Group and the performance of the Services in (i) marketing and publicity materials, as an indication of its experience, and (ii) its internal data systems.

18. Spreadsheets, Models and Tools.

In the course of providing the Services, Deloitte may make reference to spreadsheets, models or tools (together "Models") that the Client provides to Deloitte or requests Deloitte to rely upon ("Client Models") or that Deloitte otherwise uses in connection with the Services ("Deloitte Models"). All Models have limitations and may not produce valid results for all possible combinations of input data with the result that actual and potential errors are not detected. Unless otherwise expressly agreed in the Contract (i) Deloitte will not be responsible for reviewing, testing or detecting any errors in any Client Models, (ii) no Deloitte Model will be provided or treated as Advice, and (iii) where Deloitte provides any Deloitte Model by way of explanation or illustration of any Advice, Deloitte makes no representation, warranty or undertaking (express or implied) of any kind about the accuracy, suitability or adequacy of any such Deloitte Model for the Client's own needs.

19. Personal Data Protection.

19.1 Information on personal data processing:

The parties acknowledge that the Personal Data provided by the Client or its staff members and representatives will be processed by Deloitte as a Controller, for the purpose of, or in connection with:

(i) the provision of the Services; (ii) compliance with the applicable legal, regulatory or professional requirements; (iii) addressing requests and communications from competent authorities; (iv) Contract administration, financial accounting, internal compliance and risk analysis, and client relationship purposes; (v) utilization of systems and applications (hosted or internal) for information technology and information system services (the "**Purposes**").

The Personal Data may include data regarding the Client's representatives, personnel, project team members, suppliers and contractors, as well as the Personal Data included in the information obtained by Deloitte in relation to the Contract.

For the Purposes indicated above, the Personal Data may be disclosed/transferred to and processed by the Recipients of Personal Data (including the Personal Data Controllers and Personal Data Processors) as indicated in the applicable Deloitte Privacy Statement. The transfers of Personal Data may include transfers outside of the European Economic Area (EEA) but only provided that the legal obligations as stipulated by the Data Protection Legislation for such transfers are fulfilled.

19.2. Clause 19.1 is a summary of the applicable Deloitte privacy statement (the "**Privacy Statement**") and is not a complete reflection of the Privacy Statement, which is available at https://www2.deloitte.com/ce/en/pages/about-deloitte/articles/deloitte-ce-privacy-statement-for-clients.html.To the extent that it does not involve a disproportionate effort, the Client shall ensure that the Privacy Statement is brought to the attention of data subjects (its relevant staff members, representatives, contractors and clients).

19.3. Each party shall comply with the Data Protection Legislation when processing Personal Data. The Client confirms that all the Personal Data provided to Deloitte has been collected lawfully, fairly and in a transparent manner.

20. Anti-corruption.

Deloitte understands that the Client may be subject to laws that prohibit bribery and/or providing anything of value to government officials with the intent to influence that person's actions in respect of the Client. Deloitte may be subject to similar laws and codes of professional conduct and has its own internal policies and procedures which prohibit illegal or unethical behaviours. In providing the Services, Deloitte undertakes not to offer, promise or give financial or other advantage to another person with the intention of inducing a person to perform improperly or to reward improper behaviour for the benefit of the Client, in each case, in violation of applicable laws.

21. Counterparts and Language.

The Contract may be signed in any number of counterparts (whether such counterparts are original or fax or in the form of a pdf attachment to an email). Each signed counterpart shall be deemed to be an original thereof, but all the counterparts shall together constitute one and the same instrument. Where there are versions of the Contract in the English language and another language, in the event of any discrepancies between versions, the English language version shall prevail.

22. Entire Agreement, Modification and Effectiveness.

Nothing discussed prior to execution of the Contract induced, nor forms part of, the Contract except to the extent repeated in the Contract. The Contract supersedes any previous agreement, understanding or communication, written or oral, relating to its subject matter. No variation to the Contract shall be effective unless it is documented in writing and signed by authorized representatives of both parties, provided, however, that the scope of the Services may be changed by agreement of the parties in writing, including by e-mail or fax. If Deloitte has already started work (e.g., by gathering information, project planning or giving initial advice) at the request of the Client then the Client agrees that the Contract is effective from the start of such work.

23. Survival and Interpretation and Third-Party Beneficiary.

a) Any provisions of the Contract which either expressly or by their nature extend beyond the expiration or termination of the Contract shall survive such expiration or termination.

b) If any provision of the Contract is found by a court of competent jurisdiction or other competent authorities to be unenforceable, in whole or in part, such provision or the affected part shall not affect the other provisions but such unenforceable provision shall be deemed modified to the extent necessary to render it enforceable, preserving to the fullest extent permissible the intent of the parties set forth herein. Each of the provisions of the Contract or any Work Order shall apply to the fullest extent of the law.

c) Deloitte Entities are intended third-party beneficiaries of the Contract. Each such Deloitte Entity may in its own right enforce such terms, agreements and undertakings.

24. Governing Law and Submission to Jurisdiction.

This Contract, and all matters relating to it, (including non-contractual obligations) shall be governed by, and construed in accordance with, the laws of the Republic of Croatia (without giving effect to the choice of law principles thereof). Any action or proceeding arising out of or relating to this Contract or the Services shall be brought and maintained exclusively in the Republic of Croatia.

25. Dispute Resolution.

The parties agree to attempt in good faith to resolve any dispute or claim arising out of or in connection with the Contract promptly through negotiations between senior management.

26. Work Orders.

a) The Services, or part thereof, shall be performed on the basis of an instruction containing the description of the requested Services delivered by the Client to Deloitte (hereinafter "Work Order"). The Work Order may be made in writing, through fax, e-mail or verbally.

b) The Work Order is accepted and confirmed by the earlier of the following events: (i) by Deloitte delivering the confirmation of the Work Order to the Client or (ii) by Deloitte providing the Services requested in the Work Order. Deloitte may decline to accept the Work Order. The declination of the Work Order may be made in writing, through fax, e-mail or verbally. Deloitte is, however, not allowed

to do so without a reason and is obliged to state the reason in writing, through fax, e-mail or verbally to the Client.

c) The Client can only cancel the Work Order in writing, through fax or e-mail. The Client shall compensate Deloitte for the Services performed and expenses incurred through the effective date of cancellation of the Work Order.

27. Fees.

a) The determination of the fees for the Services and the Client's obligation to pay the fees for the Services are not conditioned by the conclusions or the result of the Services. The fee determined in foreign currency shall be paid as specified in the invoice denominated in the currency in which the fee has been determined and to the Deloitte's bank account.

b) The fees for the Services are charged on the basis of the time spent by providing the Services combined with the hourly rate of the person performing the Services (including Services provided by the Subcontractor), level of effort and the applied technology and know-how. The hourly rates shall also apply to the Services provided by the Subcontractors, but not to Services provided by other Deloitte Entities. The Client acknowledges that the fee for the services provided by Deloitte Entities will be charged at their prevailing rates. Deloitte reserves the right to adapt the standard hourly rates on the basis of economic circumstances such as, but not limited to, market trends, inflation level or currency fluctuations. Deloitte will inform the Client when the standard hourly rates determined in euro are increased on average by 10% or more.

c) The fee for the provision of the Services does not include the expenses incurred by Deloitte in connection with the provision of the Services. Reasonable expenses incurred by Deloitte, including travel and subsistence, and goods and services purchased in connection with the provision of the Services will be charged in addition to the fee for the provision of the Services.

d) Deloitte reserves the right to invoice the provided Services on an ongoing basis (including progress invoicing) in accordance with the amount of Services performed or to request an advance payment before the Services are rendered. Deloitte reserves the right to ask advance payment of expenses to be made on behalf of the Client.

e) In order to compensate any fee payable, Deloitte is entitled to offset any of its receivables from the Client against any receivables the Client may have from Deloitte.

f) For VAT purposes, the Services are supplied continuously unless the parties agree otherwise. Each supply shall be regarded as having been rendered on the date the related invoice is issued, unless applicable mandatory laws stipulate otherwise.

28. Disclosure Laws.

Deloitte may be obliged to notify relevant authorities of certain types of arrangements and of proposals to implement such arrangements. The decision to make such a notification, its timing and content, is a matter that Deloitte reserves entirely to its sole discretion. However, Deloitte may inform the Client if Deloitte proposes to make, or has made, any such notification that Deloitte believes may be relevant to the Services. Deloitte may also be obliged to notify those authorities of the participants in those arrangements. The Client or any other Beneficiary may also have obligations under the same legislation to give notification of such arrangements. Where there are other current or future laws or regulations in any jurisdiction that require disclosure relevant to Deloitte's Services, Deloitte will also comply with those disclosure requirements. For the avoidance of doubt, nothing in this Contract restricts the Client or any other Beneficiary from disclosing any Deliverables or other Advice to any relevant taxation authority.

29. Closing Provisions.

These Standard Tax Terms are valid and effective as of 1 November 2019. This version supersedes any previously existing version notwithstanding any other terms or conditions contained in any proposals or similar documents. Deloitte reserves the right to update the Standard Tax Terms from time to time and/or to supplement them with additional terms or conditions specific to individual advisory Services. Any Work Order delivered by the Client to Deloitte following the prior and timely delivery of the updated Standard Tax Terms shall be considered as the confirmation of and the consent with the changes of the Standard Tax Terms by the Client.

Deloitte.

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Deloitte.

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EU VAT No. / PDV BR:HR02023029348
VAT No. / PDV BR:02023029348

Invoice Ref. / Broj računa:	1HR01-003726
Invoice Date / Datum računa:	20.10.2026
Date of taxable Supply / Datum isporuke:	29.09.2026
Due Date for Pmnt. / Datum dospijeća:	30.10.2026
Engagement / Broj klijenta:	E022258 (6840600)
Contact / Kontakt:	cehrbilling@deloittece.com
Time of issuance / Vrijeme izdavanja:	15:34:56

Invoice / Račun 3814/01/2

69.20.31 | Studenac - Tax advisory services

Naknada 1 kom x 676,67 EUR	676,67

Sub-total / Međuzbroj	676,67
VAT / PDV 25%	169,17
Total / Ukupno EUR	845,84

Naknada za paušal za mjesec rujan 2026. godine - period od 1.9. do 29.9.2026. godine

Partner: Helena Schmidt
Manager: Mateja Njiric
Billing Administrator / Operater: 11686457780 | HR01

Payment method: Bank transfer (all bank fees paid by sender) / Način plaćanja: transakcijski račun (sve bankovne naknade plaća platitelj)

Amount / Iznos:	EUR 845,84
Payment Reference / Poziv na broj:	1HR01-003726
Bank Details / Bankovni podaci:	Privredna banka Zagreb d.d. Radnička cesta 50, 10000 Zagreb Hrvatska / Croatia
Account No. / Račun:	2340009-1110098294
IBAN / IBAN:	HR3823400091110098294
SWIFT / SWIFT:	PBZGHR2X

Deloitte d.o.o. Registered by Comm. court in Zagreb / Reg.br. kod Trgovačkog suda u Zagrebu, MBS 030022053 | Share capital / Temeljni kapital: 5.930,00 EUR | Board members / Uprava: Katarina Kadunc, Goran Končar, Helena Schmidt | The invoice was issued electronically and is valid without signature and stamp. It is prepared in line with Art.9 of the Electronic Communications Act (OG 150/05) and Article 161 of the Value Added Tax Ordinance (OG 79/13). / Račun je ispostavljen elektroničkim putem i pravovaljan je bez potpisa i pečata. Izrađen je u sukladno čl.9 Zakona o elektroničkoj ispravi (NN 150/05), te je u skladu sa čl.161. Pravilnika o PDV-u (NN 79/13).

Deloitte.

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21310
Croatia
ID No. / MB:081168181
EU VAT No. / PDV BR:HR02023029348
VAT No. / PDV BR:02023029348

Invoice Ref. / Broj računa:	1HR01-003725
Invoice Date / Datum računa:	20.10.2026
Date of taxable Supply / Datum isporuke:	30.09.2026
Due Date for Pmnt. / Datum dospijeća:	30.10.2026
Engagement / Broj klijenta:	E022258 (6840600)
Contact / Kontakt:	cehrbilling@deloittece.com
Time of issuance / Vrijeme izdavanja:	15:14:12

Invoice / Račun 3813/01/2

69.20.31 | Studenac - Tax advisory services

Naknada 1 kom x 23,33 EUR	23,33

Sub-total / Međuzbroj	23,33
VAT / PDV 25%	5,83
Total / Ukupno EUR	29,16

Naknada za paušal za mjesec rujan 2026. godine (za dan 30.9.2026. godine)

Partner: Helena Schmidt
Manager: Mateja Njiric
Billing Administrator / Operater: 11686457780 | HR01

Payment method: Bank transfer (all bank fees paid by sender) / Način plaćanja: transakcijski račun (sve bankovne naknade plaća platitelj)

Amount / Iznos:	EUR 29,16
Payment Reference / Poziv na broj:	1HR01-003725
Bank Details / Bankovni podaci:	Privredna banka Zagreb d.d. Radnička cesta 50, 10000 Zagreb Hrvatska / Croatia
Account No. / Račun:	2340009-1110098294
IBAN / IBAN:	HR3823400091110098294
SWIFT / SWIFT:	PBZGHR2X

Deloitte d.o.o. Registered by Comm. court in Zagreb / Reg.br. kod Trgovačkog suda u Zagrebu, MBS 030022053 | Share capital / Temeljni kapital: 5.930,00 EUR | Board members / Uprava: Katarina Kadunc, Goran Končar, Helena Schmidt | The invoice was issued electronically and is valid without signature and stamp. It is prepared in line with Art.9 of the Electronic Communications Act (OG 150/05) and Article 161 of the Value Added Tax Ordinance (OG 79/13). / Račun je ispostavljen elektroničkim putem i pravovaljan je bez potpisa i pečata. Izrađen je u sukladno čl.9 Zakona o elektroničkoj ispravi (NN 150/05), te je u skladu sa čl.161. Pravilnika o PDV-u (NN 79/13).

Deloitte.

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STUDENAC d.o.o.
Četvrt Ribnjak 17
21310 Omiš
OIB: 02023029348

Izvod otvorenih stavki

Datum:
22.10.2026
Broj klijenta:
6840600
Kontakt:
Računovodstvo
Telefon:
+385 (0)1 2351 900
Telefax:
+385 (0)1 2351 999
E-mail:
cehrracuni@deloitte.com
Adresa:
Deloitte d.o.o.,
Radnicka cesta 80, Zagreb, Hrvatska

Izvod otvorenih stavki na dan 22.10.2026

Poštovani,

Kako bismo provjerili stanje u našem knjigovodstvu, lijepo Vas molimo da pogledate Izvod otvorenih stavki koji Vam dostavljamo. Molimo Vas da

a) ili potvrdite da se otvorene stavke sa našeg izlistanja slažu sa otvorenim stavkama u Vašem knjigovodstvu

b) ili nam dostavite pregled odstupanja između izvoda otvorenih stavki koji Vam šaljemo i otvorenih stavki koje se nalaze u Vašem knjigovodstvu, u drugom dijelu ovog dopisa, a na stranici "Odgovor"

Molimo Vas da Vaš odgovor adresirate na pažnju djelatnika čije podatke možete naći u gornjem desnom uglu ovog dopisa.

Unaprijed se zahvaljujemo na pomoći i brzom odgovoru.

S poštovanjem !

Deloitte d.o.o.

Otvorene stavke

Broj dokumenta	Datum dokumenta	Poziv na broj Referenca	Valuta	Iznos
3100003138	20.10.2026	3813/01/2,1HR01-003725	EUR	29,16
3100003139	20.10.2026	3814/01/2,1HR01-003726	EUR	845,84
Ukupno saldo:		U našu korist	EUR	875,00

STUDENAC d.o.o.
Četvrt Ribnjak 17
21310 Omiš
OIB: 02023029348

Deloitte d.o.o.
Radnicka cesta 80
10 000 , Zagreb
Hrvatska
OIB: 11686457780

Odgovor klijenta

Datum _____

Kontakt _____

Telefon _____

Telefax _____

E-mail

Izvod otvorenih stavki odnosi se na:

Deloitte d.o.o.
Radnicka cesta 80
10 000 Zagreb

Iznos otvorenih stavki na dan 22.10.2026 je:

EUR 875,00 U Vašu korist

1.Potvrda otvorenih stavki

Potvrđujemo suglasnost otvorenih stavki na dan 22.10.2026

Potpis.....

Datum/Mjesto.....

Funkcija.....

Žig

2.Osporavanje otvorenih stavki

Osporavamo navedeno stanje na dan 22.10.2026 u cjelosti - djelomično.

Za svotu: _____ Razlike su:
1.
2.
3.
4.

Potpis.....

Datum/Mjesto.....

Funkcija.....

Žig

Vrtarić i partneri
Odvjetničko društvo d.o.o.
Radnička cesta 80, Zagreb

AR

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FINANCIJSKA AGENCIJA
REGIONALNI CENTAR SPLIT 1
Neposredno, poštom (obično - preporučeno)
Primljeno: 28-10-2026
Br.pošiljke _____ potpis _____

Za predstečajni postupak

AR

AR

Fina, RC Split
Mažuranićevo šetalište 24b
21000 Split