

## AGREEMENT ON ADDITIONAL SERVICES

to the PROFESSIONAL CONSULTANT SERVICE AGREEMENT for Tax Advisory and Reporting Services for RB Rail AS in 2019-2020 for Part No 1 "Tax compliance and reporting services for RB Rail AS Estonia Branch", dated 1 April 2019

Riga, THE DATE INDICATED ON THE TIME STAMP OF THE LAST SIGNATURE OF THE DOCUMENT	Agreement registration No.	8/2019-22
	Procurement procedure No.	RBR 2018/31

RB Rail AS, a joint-stock company registered in the Latvian Commercial Register registration No 40103845025, having its registered address at K.Valdemāra iela 8-7, Riga, LV 1010, Latvia ("Principal"), represented by the Chairperson of the Management Board Agnis Driksna acting on the basis of the Regulations on Representation Rights dated 20 July 2020, on the one side,

and

Ernst & Young Baltic AS, a public limited liability company registered in the Republic of Estonia, with registration number 10877299, having its registered address at Rävåla pst 4 Tallinn Harjumaa 10143, Estonia ("Service Provider"), represented by the authorized representative Silje Sander acting on the basis of Power of Attorney, dated 30 June 2016, on the other side.

The Principal and the Service Provider are jointly referred to as "Parties", and each separately – "Party",

### WHEREAS

- (A) According to Section 61, Paragraph one, Clause 3 and Paragraph five of the Public Procurement Law of the Republic of Latvia, amendments to the procurement agreement are permitted if they do not change the nature of the procurement agreement (type and purpose specified in the procurement documents); and if the value of amendments to the procurement agreement does not concurrently reach: (1) the thresholds specified by the Cabinet, starting from which the agreement notice must be published in the Official Journal of the European Union; and (2) 10 per cent of the initial price of the procurement agreement;
- (B) According to the PROFESSIONAL CONSULTANT SERVICE AGREEMENT for Tax Advisory and Reporting Services for RB Rail AS in 2019-2020 for Part No 1 "Tax compliance and reporting services for RB Rail AS Estonia Branch", dated 1 April 2019 ("Principal Agreement") the Monthly Tasks are to be provided for the period ended on 31 December 2020. The Principal requires Monthly Tasks, namely Payroll and tax compliance, Value added tax (VAT) compliance and Corporate income tax (CIT) compliance, for an additional two (2) months period. The additional Monthly Tasks exceed the initial scope stipulated under the Principal Agreement;
- (C) The Parties have agreed that the additional cost and expenses for the Monthly Tasks for the additional two (2) months period in total shall not exceed EUR 2`000 (excluding VAT). Additional cost and expenses for the Monthly Tasks for the additional two (2) months period will not increase the initial price of the Principal Agreement;

NOW, THEREFORE, the Parties hereby enter into this AGREEMENT ON ADDITIONAL SERVICES to the Principal Agreement ("Agreement") on the following terms and conditions:

1. In addition to the Services provided under the Principal Agreement, the Service Provider shall provide Monthly Tasks as described in *Annex B: Technical Specification* of the Principal Agreement, namely Payroll and tax compliance, Value added tax (VAT) compliance and Corporate income tax (CIT) compliance, for additional two (2) months period, starting from 1 January 2021 and ending on 28 February 2021 ("Additional Monthly Tasks").

2. In consideration of the provision of the Additional Monthly Tasks, the Service Provider is entitled to receive a fee in the total amount of EUR 2`000 (excluding VAT) ("Service Fee") based on the amount under *Annex C: Schedule of Service* of the Principal Agreement:
  - 2.1. for the Payroll and tax compliance EUR 500 (excluding VAT) per month, EUR 1`000 (excluding VAT) in total for two (2) months;
  - 2.2. for the Value added tax (VAT) compliance EUR 250 (excluding VAT) per month, EUR 500 (excluding VAT) in total for two (2) months;
  - 2.3. for the Corporate income tax (CIT) compliance EUR 250 (excluding VAT) per month, EUR 500 (excluding VAT) in total for two (2) months.
3. The Service Fee constitutes fair consideration for the Additional Services, and each Party waives its right to claim cancellation of this Agreement due to excessive loss incurred by such Party.
4. The provisions of the Principal Agreement, including with respect to the delivery and acceptance of the Services and payment terms, shall apply to the Agreement and the provision of the Additional Monthly Tasks to the extent not provided otherwise herein. The provisions of the Principal Agreement, which have not been amended, supplemented, or changed according to this Agreement shall remain in force in the wording as of the moment of conclusion of the Principal Agreement.
5. From the conclusion of this Agreement it shall become an integral part of the Principal Agreement.
6. The Agreement shall enter into force on the day when it is mutually signed by both Parties and shall remain valid until it is fully implemented.
7. All terms and definitions used in this Agreement shall have the same meaning as the same terms and definitions used in the Principal Agreement unless otherwise specified herein.
8. The Agreement is construed as an electronic document consisting of two (2) pages, to be signed by a secure electronic signature.
9. Signatures of the Parties:

**Principal**

**Service Provider**

**RB Rail AS**

**Ernst & Young Baltic AS**

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Agnis Driksna  
Chairperson of the Management Board

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Silje Sander  
Authorized representative

THIS DOCUMENT IS SIGNED WITH A SECURE ELECTRONIC SIGNATURE AND CONTAINS A TIMESTAMP