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# Framework Agreement on Provision of Inverse Storage with Asset Loan

**No.** [MISSING DATA TO BE INSERTED]

(hereinafter referred to as the “Framework Agreement”)

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This Framework Agreement is concluded between the following parties:

**1) NAFTA a.s.**

Votrubova 1, 821 09 Bratislava, the Slovak Republic, incorporated in the Commercial Register maintained by the City Court Bratislava III, Section: Sa, File No.: 4837/B

**Represented by:**

Ladislav Goryl, Chief Executive Officer, based on the Power of Attorney

Ladislav Barkoci, Chief Commercial Officer, based on the Power of Attorney

Company Reg. No.:	36 286 192
VAT Reg. No.:	SK2022146599
Tax Reg. No.:	2022146599
Slovak Reg. No. for excise tax on natural gas (as tax payer):	SK52741300160
Bank:	Komerční banka, a.s., pobočka zahraničnej banky
SWIFT/BIC/:	KOMBSKBA
IBAN:	SK84 8100 0001 0701 1890 0207

(hereinafter referred to as “**NAFTA**” or the “**SSO**”)

and

**2) [MISSING DATA TO BE INSERTED]**

[MISSING DATA TO BE INSERTED], incorporated in the Commercial Register [MISSING DATA TO BE INSERTED]

**Represented by:**

[MISSING DATA TO BE INSERTED]

[MISSING DATA TO BE INSERTED]

Company Reg. No.:	[MISSING DATA TO BE INSERTED]
VAT Reg. No.:	[MISSING DATA TO BE INSERTED]
Tax Reg. No.:	[MISSING DATA TO BE INSERTED]
Slovak Reg. No. for excise tax on natural gas (as tax payer):	[MISSING DATA TO BE INSERTED]
Bank:	[MISSING DATA TO BE INSERTED]
SWIFT/BIC/:	[MISSING DATA TO BE INSERTED]
IBAN:	[MISSING DATA TO BE INSERTED]

(hereinafter referred to as “[**MISSING DATA TO BE INSERTED**]” or the “**Customer**”)

Hereinafter the SSO and the Customer may be referred to individually as the “**Party**” or together as the “**Parties**”.

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## **Preamble**

- a) *NAFTA as a holder of the license for the undertaking in natural gas storage business pursuant to the Act No. 251/2012 Coll. on Energy as amended (hereinafter referred to as the “Energy Act”), operates the Storage Facility. NAFTA holds amounts of cushion gas within the Storage Facility and for the purpose of enhancing effectiveness thereof, NAFTA holds that higher effectiveness may be achieved by allocating a Storage Capacity together with lending the cushion gas to the Customer.*
- b) *As a part of Agreement as defined below, NAFTA at first shall reserve for the Customer and then, upon the Customer’s nominations made in accordance with Compulsory Flows agreed in the Agreement or the approved adjusted Compulsory Flows in line with the Agreement, lend to the Customer natural gas and the Customer shall return the borrowed gas at the time and in the amount corresponding to Compulsory Flows agreed in the Agreement/approved adjusted Compulsory Flows in line with the Agreement.*
- c) *Both Parties understand that the service provided under the Agreement as defined below is Innovative Service (Inverse Storage with Asset Loan).*
- d) *Both Parties acknowledge the complexity of the VAT limitations associated with the Agreement as defined below. Therefore, both Parties agree that specific guidelines as well as provisions stipulating the VAT regime applicable to the Agreement are included in Annex No. 1 to this Framework Agreement.*

## **Part I.**

### **Subject Matter and Scope of the Framework Agreement**

- 1 **Subject matter and scope of the Framework Agreement:** This Framework Agreement sets up the rules for conclusion of the Individual Contracts between the Parties and determines the terms and conditions which shall apply to the Individual Contracts the Parties shall enter into explicitly under this Framework Agreement. The Parties understand that each Individual Contract and this Framework Agreement shall form a single agreement between the Parties (collectively referred to as the “**Agreement**”).
- 2 **Pre-existing contracts and other agreements:** This Framework Agreement does not affect the agreements that have already been concluded, nor does it affect the agreements that shall be concluded outside the scope hereof.

## **Part II.**

### **Relation to the Rules of Operation and Technical Conditions**

- 1 **Interpretation:** By signing this Framework Agreement, the Customer accepts the valid Rules of Operation setting out commercial terms and conditions for access to and use of the gas storage facility of NAFTA a.s. (“**Rules of Operation**”) and the valid Technical Conditions of access and connection to the storage facility of NAFTA a.s. (“**Technical Conditions**”) and these form an integral part of this Framework Agreement. All rights and obligations that are not expressly regulated by this Framework Agreement and/or an Individual Contract are, in addition, governed by the valid and effective Rules of Operation

and by the valid and effective Technical Conditions or by other possible operational agreements, with the exception of Articles regarding the Storage Account which shall not apply to the Agreement. The Parties are obliged to interpret the Agreement in accordance with the Rules of Operation and the Technical Conditions. For the avoidance of doubt, this Framework Agreement means the Framework Agreement as defined in the Rules of Operation.

- 2 **Definitions:** Unless expressly provided otherwise in this Framework Agreement or the Individual Contract, all definitions and capitalized terms used in this Framework Agreement and the Individual Contract shall have the same meaning as in the Rules of Operation.
- 3 **Inconsistencies:** In the event of inconsistency between the terms of an Individual Contract and the Framework Agreement, the terms of the Individual Contract shall prevail for the purpose of that Individual Contract. In case of inconsistencies between the terms of the Agreement and the Rules of Operation, the terms of the Agreement shall prevail for the purpose of the Agreement.

### **Part III. Concluding Individual Contracts**

- 1 **Conclusion of Individual Contracts:** The SSO and the Customer may agree on the provision of Inverse Storage with Asset Loan (as mentioned in Article 1 of Part IV. of this Framework Agreement) through an Individual Contract. The Parties agree that the Individual Contract shall be signed originally or by electronic signature (using the DocuSign system or a similar electronic signature system). Electronic signing of Individual Contract is as conclusive of the Parties' intention to be bound by the Individual Contract as if it were signed by each Party's manuscript signature. Furthermore, the Parties may also agree on the Individual Contract by way of e-mail confirmation according to the following procedure:
  - NAFTA shall send/deliver the Individual Contract by e-mail to the Customer from any of NAFTA's e-mail addresses listed in Annex No. 2 to this Framework Agreement, to at least one of the Customer's e-mail addresses of the Customer's authorized persons defined in Article 3 of Part III. of this Framework Agreement. At least one other e-mail address of NAFTA, listed in Annex No. 2 to this Framework Agreement, must be included in the copy (To/CC) of this e-mail. At least one other authorized person of NAFTA, listed in Annex No. 2 to this Framework Agreement, shall confirm the Individual Contract by replying to this e-mail.
  - The Customer shall send/deliver his unconditional confirmation without any changes to the conditions of the Individual Contract by replying to the aforementioned e-mail from NAFTA from any of the Customer's e-mail addresses of the Customer's authorized persons defined in Article 3 of Part III. of this Framework Agreement, to all of NAFTA's e-mail addresses included in NAFTA's previous e-mail. Other Customer's e-mail addresses of the Customer's authorized persons (as defined in Article 3 of Part III. of this Framework Agreement) must be included in the copy (To/CC) of this e-mail, in accordance with the number of persons required to act on behalf of the Customer. Additional authorized persons of the Customer, as defined in Article 3 of Part III. of this Framework Agreement, shall confirm the Individual Contract by replying to this e-mail, in accordance with the number of persons required to act on behalf of the Customer.

Notwithstanding the foregoing, the Individual Contract should subsequently be signed by both Parties, either in original or by electronic signature (using the DocuSign system or a similar electronic signature system). For the avoidance of doubt, if the Individual Contract is not subsequently signed by both Parties, the Agreement reached by e-mail confirmation between authorized persons shall remain binding and enforceable for both Parties.

- 2 **Form of Individual Contract:** The indicative form of the Individual Contract is set out in the Annex No. 5 to this Framework Agreement.
- 3 **Authorized Persons:** The Individual Contracts may be negotiated and signed on behalf of the SSO exclusively by the persons listed for such purposes in the Annex No. 2 to this Framework Agreement. The Individual Contracts may be negotiated and signed on behalf of the Customer by the persons listed for such purposes in the Annex No. 2 to this Framework Agreement or any other authorized persons. Each Party may at any time unilaterally amend and supplement in writing the list of persons currently authorised to negotiate and sign Individual Contracts. Such notice must be signed by the person(s) authorized to act on behalf of the respective Party.

#### **Part IV.**

##### **Primary Obligations regarding the Inverse Storage Loan**

- 1 **SSO's obligations:** In accordance with each Individual Contract and pursuant to this Framework Agreement, the valid Rules of Operation and the valid Technical Conditions, the SSO undertakes to provide the Customer with a combined service – Inverse Storage with Asset Loan (hereinafter referred to as the “**Inverse Storage Loan**”) consisting of:
  - a) the Storage Capacity as specified in and to the extent as stipulated in the Individual Contract and in accordance with Part V. of this Framework Agreement; and
  - b) the right and, at the same time, obligation of the Customer to borrow natural gas from the SSO in the agreed amount of natural gas and the obligation of the Customer to return the borrowed amount of natural gas, in accordance with Part VI. of this Framework Agreement (hereinafter referred to as the “**Asset Loan**”).
- 2 **Customer's obligations:** In respect of each Individual Contract the Customer shall be obliged to fulfil all obligations stipulated in this Framework Agreement, the Individual Contract, the valid Rules of Operation and the valid Technical Conditions. If not stipulated otherwise in the Individual Contract, the Customer shall pay to the SSO in respect of each Individual Contract the Price for the Inverse Storage Loan in accordance with the Agreement and other prices, fees or payments stipulated in this Framework Agreement and/or the Individual Contract and/or the Rules of Operation and/or the Price List and/or other fees or payments arising from generally binding regulations and/or operational orders of any other gas network operators.
- 3 **Storage Period:** The Inverse Storage Loan shall be provided for the duration of the Storage Period stipulated in the Individual Contract.

## Part V.

### Specific Provisions in Relation to the Storage Capacity with Adjustable Compulsory Flows as Part of the Inverse Storage Loan

- 1 **General provisions in respect of Storage Capacity with Adjustable Compulsory Flows:** By the Agreement the SSO shall allow the Customer the access to the Storage Facility and allocate to the Customer the Storage Capacity with Adjustable Compulsory Flows with technical parameters consisting of Working Volume, Injection Rate, Withdrawal Rate, at Delivery Point(s) according to the Individual Contract.
- 2 **Compulsory Flows:** The Customer shall withdraw and/or inject natural gas from/into the Storage Facility only in accordance with the profile (prescribed regime) agreed in the Agreement whereby the Customer is obliged to withdraw and/or inject natural gas from/into the Storage Facility in the prescribed regime in accordance with the allocated Withdrawal Rate and/or Injection Rate during the Gas Days/periods specified in the Agreement. The prescribed regime of withdrawal/injection agreed in the Agreement is in the Agreement referred to as "**Compulsory Flows**". For the avoidance of doubt, failure by the Customer to comply with the Compulsory Flows shall constitute a material breach, as defined in the Rules of Operation.
- 3 **Make-up Withdrawal Rates and/or Injection Rates:** If the Customer is unable to maintain Compulsory Flows due to maintenance on the Storage Facility, adjoining infrastructure, or any other unforeseen event on the SSO's side, the SSO shall provide the Customer with make-up Withdrawal Rates and/or Injection Rates ("**Make-up Withdrawal Rates and/or Injection Rates**"). Such Make-up Withdrawal Rates and/or Injection Rates are included in the Price for the Inverse Storage Loan and shall be provided by the SSO in the form of Withdrawal Rates and/or Injection Rates which will, during reasonable period of time, enable the Customer to withdraw and/or inject the same amount of natural gas as agreed under Compulsory Flows.
- 4 **Adjustment of Compulsory Flows:** Based on the current or future favourable market conditions, the Customer may request an adjustment of Compulsory Flows; or, for the purpose of increasing efficiency and optimization of the operation of the Storage Facility, the SSO may request an adjustment of Compulsory Flows. The agreed Compulsory Flows may only be changed (adjusted) with the confirmation from the other Party ("**Confirming Party**") sent to the Party requesting the adjustment ("**Requesting Party**"). Number of such adjustments is not limited.

The request for adjustment:

- a) may be made only by any of the Requesting Party's authorized persons stipulated in the Annex No. 3 to this Framework Agreement and
- b) shall be sent/delivered from any of the Requesting Party's e-mail addresses to at least one of the Confirming Party's e-mail addresses stipulated in the Annex No. 3 to this Framework Agreement.

The respective confirmation:

- a) shall be made only by any of the Confirming Party's authorized persons stipulated in the Annex No. 3 to this Framework Agreement and

- b) shall be sent/delivered from any of the Confirming Party's e-mail addresses to at least one of the Requesting Party's e-mail addresses stipulated in the Annex No. 3 to this Framework Agreement.

If the request for adjustment is confirmed by the Confirming Party, the adjustment of the Compulsory Flows (including the fee for the requested adjustment) shall become binding for both Parties and shall be an integral part of the Agreement.

The request for adjustment of Compulsory Flows shall contain at least the following:

- a) Specification of the adjustment of Compulsory Flows in MW and determination of Gas Days to which the respective adjustment applies.
- b) Identification number of the Individual Contract with respect to which the adjustment of Compulsory Flows is requested.
- c) Fee for adjustment of Compulsory Flows.

5 **Fee for adjustment of Compulsory Flows:** The Requesting Party shall pay to the Confirming Party the agreed fee for adjustment of Compulsory Flows ("**Fee for adjustment of Compulsory Flows**"). For the avoidance of doubt, the Fee for adjustment of Compulsory Flows is not included in the Price for the Inverse Storage Loan (i.e. it is applied in addition to the Price for the Inverse Storage Loan). The respective fee plus VAT, if applicable, constitutes for VAT purposes a consideration payable for provision of the services. The place of supply of these services shall be determined in accordance with Article 15 (1) of the Act No. 222/2004 Coll. on Value Added Tax as amended and Article 44 of the Council Directive 2006/112/EC on the Common System of Value Added Tax.

6 **Invoicing of Fee for adjustment of Compulsory Flows:** Fees for adjustment of Compulsory Flows shall be invoiced by the Confirming Party and the respective invoice(s) shall be delivered to the Requesting Party no later than the fourteenth (14th) calendar day of the calendar month following the calendar month in which the Confirming Party confirmed the adjustments. All Fees for adjustment of Compulsory Flows shall be documented in protocol(s). The corresponding protocol shall be attached to each respective invoice. Each respective invoice must contain the identification number of the Individual Contract to which the respective Fee(s) for adjustment of Compulsory Flows is(are) related.

## **Part VI.**

### **Specific Provisions in Relation to the Asset Loan as Part of the Inverse Storage Loan**

1 **General provisions in respect of Asset Loan:** At the beginning of the Storage Period agreed in the Individual Contract, the SSO shall make available on a separate account of the Customer natural gas in the amount (MWh) equal to allocated Working Volume as agreed in the Individual Contract (hereinafter referred to as "**Reserved Gas Quantity**"). For the avoidance of doubt, Reserved Gas Quantity is an amount measured at the beginning of the Storage Period (in MWh) before any withdrawals or injections are made by the Customer. The Customer has not injected, and does not own, this Reserved Gas Quantity. Further, natural gas amount (MWh) available to the Customer during the Storage Period represents the difference between Reserved Gas Quantity and borrowed natural gas amount and is shown on a separate account of the Customer associated with the respective Individual Contract (hereinafter referred to as "**Available Gas Quantity**"). The SSO shall make accessible this Available Gas Quantity to the Customer by way of asset loan pursuant to

section 657 of Act No. 40/1964 Coll. Civil Code as amended. The Customer shall borrow natural gas from the SSO by way of asset loan pursuant to section 657 of Act No. 40/1964 Coll. Civil Code as amended at the time and in the amount corresponding to Compulsory Flows agreed in the Individual Contract while the time and the amount may be adjusted in dependence on the approved adjusted Compulsory Flows in line with this Framework Agreement.

- 2 **Title to natural gas:** The Parties agree that title to any natural gas withdrawn based on the Individual Contract by, or on behalf of, the Customer from the Storage Facility shall be transferred to the Customer after the withdrawal at the Delivery Point from the Storage Facility. Title to any natural gas injected based on the Individual Contract by, or on behalf of, the Customer into the Storage Facility shall be transferred to the SSO at the Delivery Point before the injection to the Storage Facility. Accordingly, the Customer will not have any ownership rights to the natural gas stored in the Storage Facility before its withdrawal according to this Article. After the withdrawal at the Delivery Point, the Customer shall have ownership rights to the withdrawn natural gas. The Customer warrants that the natural gas injected by, or on behalf of, the Customer into the Storage Facility shall be free from any liens, charges, taxes, claims or encumbrances.
- 3 **Return of natural gas:** The Customer shall be obliged to return the natural gas at the time and in the amount corresponding to Compulsory Flows agreed in the Individual Contract while the time and the amount may be adjusted in dependence on the approved adjusted Compulsory Flows in line with this Framework Agreement. For the avoidance of doubt, the Customer shall be obliged to ensure that at the end of the Storage Period agreed in the Individual Contract, it has returned the amount of natural gas that has been withdrawn in accordance with the Agreement from the Storage Facility to the SSO. Thus, the Available Gas Quantity shown in the Customer's account associated with the Individual Contract at the end of the Storage Period agreed in the Individual Contract shall be the same as the Available Gas Quantity made available to the Customer at the beginning of the Storage Period agreed in the Individual Contract (i.e. Reserved Gas Quantity) in accordance with Article 1 of Part VI. of this Framework Agreement. The Customer shall be obliged to return the natural gas with the same market area gas status (Slovak or Austrian) as that in which it was lent to the Customer.
- 4 **Confirmation of borrowed and returned natural gas:** The Parties shall sign a statement in order to evaluate and confirm the amounts of natural gas which have been lent to the Customer and returned back by the Customer during the respective Gas Month by the fifth (5th) Business Day of the month following the end of the respective Gas Month. Such statement shall represent only an evidence of the withdrawals and injections of the natural gas during a specific Gas Month within the boundaries and limits stipulated in the Agreement. This statement is not considered a VAT invoice.
- 5 **Consequences of non-return of natural gas:** If the Customer fails to comply with its obligation to return the natural gas to the SSO pursuant to Article 3 of Part VI. of this Framework Agreement, the SSO shall be entitled to charge to the Customer the reasonable and verifiable costs required for procuring the shortfall quantity (hereinafter referred to as the "**Procurement Costs**"), plus a contractual penalty. Any other statutory rights of the SSO (e.g. claim for damages) remain unaffected. The Procurement Costs shall include, in particular, the purchase costs for procurement of the shortfall quantity realized in a

commercially reasonable manner, transportation and any other costs required for the injection of the shortfall quantity into the Storage Facility and non-recoverable taxes and duties payable/paid by the SSO in connection to procuring the shortfall quantity. The contractual penalty shall be five (5) percent of the Procurement Costs. The SSO shall calculate the amount to be paid by the Customer in such case. The SSO has no obligation to provide evidence for the actual Procurement Costs. The Customer shall pay to the SSO the Procurement Costs and contractual penalty within fifteen (15) calendar days from the delivery of SSO's written notice to the Customer.

## **Part VII. Delivery Point(s)**

- 1 **Delivery Point(s):** The delivery point(s) to be used for withdrawal of natural gas from the Storage Facility and/or for injection of natural gas into the Storage Facility ("**Delivery Point(s)**") shall be specified in the Individual Contract.
- 2 **Special fees:** In accordance with point 4.4 of the Rules of Operation the special fees are applied/invoiced by the SSO to the Customer and the Customer in such case is obliged to pay them to the SSO.
- 3 **Invoicing of special fees:** In relation to the respective special fees, the method of invoicing and the deadline for issuing and delivering an invoice shall be as specified in point 11.10 c) of the Rules of Operation.
- 4 **Delivery Point Baumgarten:** If the Customer is entitled to use the Delivery Point Baumgarten (i.e. the Delivery Point Baumgarten is stipulated in the Individual Contract as Delivery Point for withdrawal and/or injection of natural gas from/into the Storage Facility) the Customer shall bear all charges imposed by the respective Austrian transmission system operator.
- 5 **Use of alternative Delivery Point:** If the Individual Contract entitles the Customer to use the Delivery Point with VTP Austria via MAB/WAG, the SSO has the right to request the Customer to book and use the alternative Delivery Point Baumgarten instead and the Customer is obliged to use such alternative Delivery Point, as requested by the SSO.

Unless the Individual Contract specifies otherwise, in the event that the SSO requests the Customer to book and use the alternative Delivery Point Baumgarten, then point 4.1.3 of the Rules of Operation and the following provisions shall apply:

- In case that the SSO requests the Customer to book and use the alternative Delivery Point Baumgarten for withdrawal of natural gas from the Storage facility, the SSO bears the following fees:
  - a) Baumgarten entry fees charged by the respective Austrian transmission system operator; and/or
  - b) the commodity rate charged by the respective Austrian transmission system operator for system utilization for natural gas withdrawn from the Storage Facility to the Delivery Point Baumgarten in accordance with the Austrian legislation; and/or

- c) the fee for cross-border usage of Storage Facility pursuant to the valid E-Control Regulation Commission Ordinance setting the Natural Gas System Charges (Gas-Systemnutzungsentgelte-Verordnung 2013 in the valid version) as may be amended from time to time.
- In case that the SSO requests the Customer to book and use the alternative Delivery Point Baumgarten for injection of natural gas into the Storage facility, the SSO bears Baumgarten exit fees charged by the respective Austrian transmission system operator.
  - If the fees mentioned above are imposed on the Customer by the respective Austrian transmission system operator, the fees shall be fully reimbursed to the Customer by the SSO against the invoice(s) issued by the Customer and delivered to the SSO. The Customer shall issue the respective invoices only based on the protocol on fees imposed on the Customer by the respective Austrian transmission system operator for the respective Gas Month, which shall be signed by the Customer and the SSO. In the protocol, the respective fees shall be listed for particular Gas Days and natural gas flows. In relation to the respective fees, the method of invoicing and the deadline for issuing and delivering an invoice shall be as specified in point 11.10 c) of the Rules of Operation.

#### **Part VIII. Price and VAT treatment**

- 1 **Price:** The SSO and the Customer shall agree on price for provision of the Inverse Storage Loan in EUR for the entire Storage Period in the Individual Contract ("**Price**").
- 2 **VAT treatment:** For VAT purposes, provision of the Inverse Storage Loan represents recurring supply of services subject to VAT with payment agreed for the services to occur on a monthly basis. The Price stated in Article 1 of Part VIII. of this Framework Agreement plus VAT, if applicable, constitutes for VAT purposes a consideration payable for provision of the services of Inverse Storage Loan. The place of supply of these services shall be determined in accordance with Article 15 (1) of the Act No. 222/2004 Coll. on Value Added Tax as amended (hereinafter referred to as the "**Slovak VAT Act**") and Article 44 of the Council Directive 2006/112/EC on the Common System of Value Added Tax (hereinafter referred to as the "**EU VAT Directive**"). If Slovakia is determined as a place of supply of these services, consideration payable shall constitute the Price stated in Article 1 of Part VIII. of this Framework Agreement plus Slovak VAT applied at appropriate VAT rate.

Specific treatment of asset loans for the VAT purposes applies in Slovakia, where due to particularities of VAT legislation, the asset loans also follow the VAT rules applicable to a VAT regime used for supplies of goods, which occurs besides provision of services. The Parties therefore agree that any other VAT obligations (including invoicing) arising from such specific VAT treatment, will be governed by stipulations of the Annex No. 1 – Specific VAT treatment in connection to the Inverse Storage Loan, attached to this Framework Agreement. Respective Annex No. 1 forms an integral and inseparable part of this Framework Agreement. For the avoidance of doubt, notwithstanding the arrangements of the Annex No. 1 of this Framework Agreement, the Parties explicitly agree that their mutual contractual relationship is the Inverse Storage Loan.

- 3 **Invoicing of Price:** In relation to the Price stated in Article 1 of Part VIII. of this Framework Agreement, the method of invoicing and the deadline for issuing and delivering an invoice shall be as specified in point 11.10 a) of the Rules of Operation.

#### **Part IX.**

##### **Other Invoicing and Payment Terms**

- 1 The invoices shall, apart from other particulars, contain all particulars that are required for the invoice in accordance with provisions of the Slovak VAT Act or EU VAT Directive.
- 2 Following point 11.17 of the Rules of Operation, the SSO and the Customer agree that the following e-mail addresses shall be used for the purpose of delivering invoices:  
Customer's e-mail address for receiving invoices: [MISSING DATA TO BE INSERTED]  
Customer's e-mail address for sending invoices: [MISSING DATA TO BE INSERTED]  
SSO's e-mail address for receiving invoices: efaktery@nafta.sk  
SSO's e-mail address for sending invoices: einvoice@nafta.sk
- 3 Unless the Agreement stipulates otherwise, other invoicing and payment terms with respect to the Agreement shall be applied pursuant to Article 11 of the Rules of Operation. For the avoidance of doubt, unless the Agreement stipulates otherwise, other invoicing and payment terms of Article 11 of the Rules of Operation shall be also applied to the invoices issued by the Customer.

#### **Part IX.**

##### **Security**

- 1 **Performance Assurance:** Prior to the conclusion of an Individual Contract, the SSO shall notify the Customer whether the provision of a Bank Guarantee or Parent Company Guarantee is required for the conclusion of such Individual Contract. If so required, the SSO shall also specify an amount of Bank Guarantee or Parent Company Guarantee, the period of validity and effectiveness of Bank Guarantee or Parent Company Guarantee, acceptable banks for case of Bank Guarantee and the deadline by which the Customer shall be obliged to deliver to the SSO the original of the duly signed Bank Guarantee or Parent Company Guarantee in the form and with the content acceptable to the SSO in favour of the SSO (hereinafter referred to as the "**Bank Guarantee/Parent Company Guarantee**" or "**Performance Assurance**") to secure all obligations of the Customer under the Agreement. If the Customer does not deliver Performance Assurance as described above, the SSO shall not be obliged to provide the Customer with the Inverse Storage Loan according to the Individual Contract. Both Parties agree that this shall constitute a material breach of the Individual Contract caused by the Customer. In this case the SSO has a right to ask the Customer to pay to the SSO the contractual penalty in the amount of the Price stipulated in the Individual Contract for which the Performance Assurance is required. The Customer shall pay to the SSO respective contractual penalty within fifteen (15) Business Days from the delivery of SSO's written notice to the Customer. Any other statutory rights of the SSO (e.g. claim for damages) remain unaffected.
- 2 **Validity of Performance Assurance:** The Bank Guarantee/Parent Company Guarantee shall explicitly state that it is valid and effective for period of validity and effectiveness required

by the SSO, and the Customer shall be obliged to ensure that such Bank Guarantee/Parent Company Guarantee remains valid and effective throughout the entire required period.

- 3 **Exercise of Performance Assurance:** Exercising the Bank Guarantee/Parent Company Guarantee means a demand of the SSO for payment from the Bank (in case of Bank Guarantee)/Parent Company (in case of Parent Company Guarantee) of an amount specified by the SSO to cover the loss, damage, contractual penalty, Procurement Costs or other consequence of events specified in point 13.2 of the Rules of Operation suffered by the SSO. For the avoidance of doubt, the damage suffered by the SSO shall be at least, but not limited to, the amount equal to the Procurement Costs. When submitted a demand, request or statement by the SSO, the Bank (in case of Bank Guarantee)/Parent Company (in case of Parent Company Guarantee) shall unconditionally forward the payment to the SSO without any right to question, condition, or investigate the grounds upon which the SSO claims the payment from the Bank Guarantee/Parent Company Guarantee.

## **Part XI.**

### **Declarations and Miscellaneous**

- 1 The Parties declare that they are registered as an excise tax payers for natural gas pursuant to Article 35 of Act No. 609/2007 Coll. on excise tax on electricity, coal and natural gas and the amendment to Act No. 98/2004 Coll. on excise tax on mineral oil, as amended (the "**Excise Tax Act**"). The copies of confirmations (certificates) on such registrations are attached to this Framework Agreement as Annex No. 6 and Annex No. 7. Should there be any change to the Party's Slovak registration on excise tax on natural gas, including invalidation, cancellation or change, the respective Party is obliged to notify the other Party immediately, and no later than two (2) calendar days after any such change.
- 2 The Parties declare that they are taxable persons acting in capacity of a taxable person when fulfilling their obligations stipulated by the Agreement.
- 3 The Customer declares that it does not have a seat, a place of business and a fixed establishment for VAT purposes in Slovakia. If the seat, place of business and/or fixed establishment of the Customer for VAT purposes is formed in Slovakia, the Customer shall be obliged to notify the SSO thereof immediately, and no later than two (2) calendar days after the formation of the seat, place of business and/or fixed establishment.
- 4 The Customer declares that it is registered for VAT purposes as a VAT payer according to the legislation of [MISSING DATA TO BE INSERTED] and for the purposes of the Agreement and for VAT purposes the Customer acts (i.e. the Customer will receive or perform supplies under the Agreement) as a [MISSING DATA TO BE INSERTED] VAT payer with seat or fixed establishment in [MISSING DATA TO BE INSERTED] upon [MISSING DATA TO BE INSERTED] VAT number stated on the second page of this Framework Agreement. Should there be any change to the Customer's declaration above and/or [MISSING DATA TO BE INSERTED] VAT registration, including invalidation, cancellation, or change, the Customer is obliged to notify the SSO immediately, and no later than two (2) calendar days after any such change.
- 5 The Customer declares that it acts for VAT purposes in capacity of a taxable dealer in accordance with Article 38 para. 2 of EU VAT Directive.

- 6 The Customer declares that the natural gas borrowed from the SSO shall not be used for Customer's own consumption, but for the trading purposes.
- 7 The Customer declares that the natural gas borrowed from the SSO shall not be depreciated for tax purposes on the side of the Customer over the Storage Period agreed in the Individual Contract.
- 8 The Customer declares that it is a tax resident in the country in which it does have its registered office whose address is also stated on the second page of this Framework Agreement. The Customer declares that it is the final recipient (beneficial owner) of income which may be accruing to the Customer based on the Agreement/in relation to the Agreement (hereinafter referred to as "**Final recipient of income**"). In the event of a change in the Customer's tax residency and/or a change of the Final recipient of income, the Customer shall be obliged to notify the SSO within two (2) calendar days from the date the respective change occurs.
- 9 The SSO has the right to request, at any time following the signing of this Framework Agreement by both Parties and, if necessary, even after its termination, that the Customer provide a relevant certificate on tax residency of the Customer/Final recipient of income confirming the tax residency of the Customer/Final recipient of income for the period specified in the SSO's request. In this case the Customer is obliged to deliver to the SSO the relevant certificate on tax residency of the Customer/Final recipient of income without delay (as soon as possible). As the relevant certificate on tax residency is considered the official form issued by the Tax (Financial) Administration/Authority in the relevant country confirming the residency for tax purposes in this country, provided the Tax (Financial) Administration/Authority issues such certificate. If the Tax (Financial) Administration/Authority does not issue such a certificate, as the relevant certificate on tax residency is considered an affidavit of tax residency from the Customer/Final recipient of income.
- 10 The Customer declares that it does not have a permanent establishment in the territory of the Slovak Republic pursuant to the Slovak legislation and the Treaty on Avoidance of Double Taxation between the Slovak Republic and the country where the Customer is the tax resident. The Customer also declares that it has not entered into any agreement (including this Framework Agreement), that, under applicable legal regulations, could result in the formation of a permanent establishment of the Customer in the territory of the Slovak Republic and/or the tax liability in the Slovak Republic of employees or persons working for the Customer in the Slovak Republic. If, during the validity of this Framework Agreement, in the territory of the Slovak Republic pursuant to valid legal regulations a permanent establishment of the Customer is formed and/or the tax liability of employees or persons working for the Customer in the Slovak Republic arises or if the Customer enters into any agreement (including any Individual Contract) that could give rise to such a permanent establishment or tax liability, the Customer is obliged to notify the SSO thereof immediately, but no later than two (2) calendar days from the date when the given fact occurs.
- 11 The Customer shall bear the loss, including the obligation to bear the costs related to the tax administrator potentially assessing additional tax, including sanctions, which the SSO

has incurred due to the Customer having provided incorrect or incomplete information or where the Customer has failed to immediately notify the SSO of any change concerning the Customer or its declarations or obligations contained in this Framework Agreement or the Individual Contract or carried out on the basis of the Agreement.

## **Part XII. Temporary and Closing Provisions**

- 1 This Framework Agreement shall be valid and effective from the date of its signature by both Parties.
- 2 The Parties conclude this Framework Agreement for an indefinite period of time.
- 3 This Framework Agreement may be terminated without any reason by a written notice sent to the other Party with a termination period of six (6) months. The termination period according to the previous sentence shall begin on the first day of the month following the month when the termination notice was delivered to the other Party. The termination period shall not end earlier than at the end of provision of Inverse Storage Loan pursuant to the Individual Contract concluded under this Framework Agreement.
- 4 The provisions of articles of Act No. 513/1991 Coll. Commercial Code, as amended, shall apply to the Agreement unless stated otherwise in the Agreement or if the relevant provisions are not applicable to the Agreement due to the specifics of gas storage activities. The legal relations arising from the Agreement shall be governed by, interpreted, and executed in accordance with the laws of Slovak Republic. The application of rules and regulations governing conflict of laws, referring to the applicability of laws other than Slovak law, shall be ruled out.
- 5 Any provision of this Framework Agreement and any Individual Contract shall be interpreted to be valid and effective pursuant to the applicable legal regulations. However, if any provision is found to be unenforceable, invalid or ineffective under these regulations, the remaining provisions of this Framework Agreement and any Individual Contract shall remain unaffected. In such instances, the SSO and the Customer agree to replace the unenforceable, invalid or ineffective provision with a new provision. This new provision shall, to the greatest extent possible, reflect the original intention and purpose of the replaced provision, in accordance with the current rules.
- 6 The Parties hereby agree that they will take all necessary steps in order to fulfil all obligations arising from the Agreement in relation to the Regulation No. 1227/2011 of the European Parliament and of the Council on the Wholesale Energy Market Integrity and Transparency and that they will cooperate in order to fulfil any obligations that may arise from this legislation as may be amended from time to time, as well as any other legislation, guidance and rules related to it.
- 7 The Customer is obliged to inject into the Storage Facility only natural gas which shall have the customs status "Union goods" and hereby confirms that it shall comply with this requirement.

- 8 Unless stipulated otherwise in this Framework Agreement and/or the Individual Contract and/or the Rules of Operation, any changes or additions to this Framework Agreement or the Individual Contract must be made only through written amendments, which must be signed by the persons authorized to act on behalf of the Parties.
- 9 To change the identification data stated on the second page of this Framework Agreement (except for the bank account details) or the persons authorized for requesting or confirming adjustment of Compulsory Flows shown in Annex No. 3 to this Framework Agreement or the contact persons shown in Annex No. 4 to this Framework Agreement, a unilateral written notice delivered to the other Party shall be sufficient.
- 10 For changes to the e-mail addresses for receiving and/or sending invoices for the purposes of this Framework Agreement, point 11.18 of the Rules of Operation shall be applied. For changes to the bank account details for the purposes of this Framework Agreement, point 11.15 of the Rules of Operation shall be applied.

If a written notice according to this Article 10 of Part XII. of this Framework Agreement is sent via e-mail, it must originate from any e-mail address of one Party specified in Annex No. 4 to this Framework Agreement and be sent to the e-mail address(es) of the other Party's contact person(s) for invoicing specified in Annex No. 4 to this Framework Agreement. Additionally, at least one of the other Party's contact persons for commercial issues specified in Annex No. 4 to this Framework Agreement must be copied on the e-mail. In addition, the respective written notice regarding the change of bank account details shall be signed by electronic signature (using DocuSign system or a similar electronic signature system).

- 11 The following Annexes are integral parts of this Framework Agreement:

- Annex No. 1 Specific VAT treatment in connection to the Inverse Storage Loan
- Annex No. 2 List of Authorized Persons
- Annex No. 3 List of Persons Authorized for Requesting or Confirming Adjustment of Compulsory Flows
- Annex No. 4 Contact Details of Parties
- Annex No. 5 Individual Contract – Inverse Storage Loan
- Annex No. 6 Certificate on Slovak registration of the SSO for the payer of excise tax on natural gas
- Annex No. 7 Certificate on Slovak registration of the Customer for the payer of excise tax on natural gas

- 12 The Parties hereby declare that they have read this Framework Agreement, they understand its provisions which represent their true intentions and they have not concluded it in distress nor under any other disadvantageous conditions and as a proof of its approval they are signing it willingly.
- 13 This Framework Agreement is executed in two original copies in English language, with each Party receiving one original. / The Parties agree to sign this Framework Agreement by DocuSign eSignature, which shall be considered as conclusive evidence of their intention to be bound by this Framework Agreement as a manuscript signature would be.

**On behalf of NAFTA a.s.:**

Bratislava, on .....

.....  
Ladislav Goryl  
Chief Executive Officer  
based on the Power of Attorney

.....  
Ladislav Barkoci  
Chief Commercial Officer  
based on the Power of Attorney

**On behalf of the Customer:**

[MISSING DATA TO BE INSERTED], on .....

.....  
[MISSING DATA TO BE INSERTED]

.....  
[MISSING DATA TO BE INSERTED]

## **Annex No. 1 Specific VAT treatment in connection to the Inverse Storage Loan** (hereinafter referred to as the “Annex 1”)

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### **Preamble**

Specific treatment of asset loans for the VAT purposes applies in Slovakia, where due to particularities of VAT legislation, asset loan arrangements follow in certain aspects also the VAT rules applicable to a VAT regime used for supply of goods. As with respect to the Agreement the supply of goods regime occurs alongside the provision of services, the Parties agree that VAT obligations (such as invoicing, VAT point determination, and similar) arising from this specific VAT treatment for goods supplies, are stipulated by this Annex 1.

### **VAT treatment in connection with the Asset Loan**

1. The Parties acknowledge that based on the Agreement for the purposes of the Slovak VAT legislation, separate reciprocal transfers of the natural gas, which shall represent taxable supply of goods for consideration also occur alongside the provision of taxable supply of services, as stipulated in Article 2 of Part VIII. of the Framework Agreement.

With respect to the characteristics of Storage Capacity with Adjustable Compulsory Flows, the following two groups of transfers of the natural gas (supplies of goods for consideration) are identified for the purposes of the Slovak VAT legislation:

- 1.1 The first group being the supplies of goods by the SSO to the Customer, which are represented by the act of borrowing the natural gas by the Customer from the SSO on the Gas Days of withdrawal of natural gas from the Storage Facility.
- 1.2 The second group being the reversed supplies of goods by the Customer to the SSO, which are represented by the act of returning the natural gas by the Customer to the SSO on the Gas Days of injection of natural gas into the Storage Facility.

The natural gas in the withdrawn and/or injected amount is in this Annex 1 also referred to as the “goods” for VAT purposes.

2. Consideration agreed between the Parties for the supplies of goods identified above is stipulated as follows:
  - 2.1 Consideration net of VAT – tax base (EUR) for each supply of goods by the SSO to the Customer (as mentioned in Section 1.1 of this Annex 1) occurring upon borrowing the natural gas by the Customer from the SSO with respect to withdrawal of natural gas from the Storage Facility based on the Individual Contract shall be calculated by multiplying the Unit Price (EUR/MWh) mentioned in this Section 2.1 below and withdrawn amount of natural gas (MWh) based on the Individual Contract.

Unit Price (EUR/MWh) in case of each respective supply of goods by the SSO to the Customer is EUR 5.00.

The consideration payable by the Customer for each respective supply of goods by

the SSO to the Customer shall represent the Consideration net of VAT – tax base (EUR) stipulated in this Section 2.1 above increased by the Slovak VAT at the appropriate VAT rate (to the extent that the VAT legislation requires so).

- 2.2 Consideration net of VAT – tax base (EUR) for each reversed supply of goods by the Customer to the SSO (as mentioned in Section 1.2 of this Annex 1) occurring upon returning the natural gas by the Customer to the SSO with respect to injection of natural gas into the Storage Facility based on the Individual Contract shall be calculated by multiplying the Unit Price (EUR/MWh) mentioned in this Section 2.2 below and injected amount of natural gas (MWh) based on the Individual Contract.

Unit Price (EUR/MWh) in case of each respective reversed supply of goods by the Customer to the SSO is EUR 5.00.

The consideration payable by the SSO for each respective reversed supply of goods by the Customer to the SSO shall represent Consideration net of VAT – tax base (EUR) stipulated in this Section 2.2 above increased by the Slovak VAT at the appropriate VAT rate (to the extent that the VAT legislation requires so).

For the avoidance of doubt, the Unit Price (EUR/MWh) in case of all respective supplies of goods (by the SSO to the Customer and vice versa) mentioned in Sections 1.1 and 1.2 of this Annex 1 is equal (i.e. EUR 5.00).

3. From the legal point of view the title to the natural gas is transferred upon individual withdrawals and injections of natural gas during the Storage Period (Article 2 of Part VI. of the Framework Agreement). For purposes of determining the VAT treatment of supply of goods, the transfer of economic ownership (right to dispose of goods as owner) is decisive. In this case the economic ownership for VAT purposes shall be transferred at the same Gas Day when the title to the natural gas from legal point of view is transferred.
4. For the two distinct groups of transfers of economic ownership that are identified for VAT purposes under this Annex 1, the tax points arise as follows:
- 4.1 For each transfer from the SSO to the Customer (as mentioned in Section 1.1 of this Annex 1) the tax point shall occur upon the Gas Day of borrowing the natural gas by the Customer from the SSO for the amount of the borrowed natural gas upon withdrawal. Such date represents decisive event upon which the Customer acquires accessibility to the respective amount of natural gas.
- 4.2 For each transfer from the Customer back to the SSO (as mentioned in Section 1.2 of this Annex 1) the tax point shall occur upon the Gas Day of returning the natural gas by the Customer to the SSO for the amount of the returned natural gas upon injection. Such date represents decisive event upon which the Customer ceases to have accessibility to the respective amount of natural gas.

Due to reasons mentioned above, respective Gas Days mentioned above represent tax point dates (and dates of supplies of goods) for VAT purposes.

5. Deadline for issuing and delivering invoices:

- 5.1 The SSO shall issue invoice for supply of goods by the SSO to the Customer mentioned in Section 1.1 of this Annex 1 and deliver it to the Customer no later than on the fourteenth (14th) calendar day of the calendar month following the end of the Gas Month, in which respective supply of goods occurred (i.e. in which relevant tax point occurred).
- 5.2 The Customer and the SSO agree that the SSO shall issue on behalf of the Customer and for the account of the Customer the invoice for reversed supply of goods by the Customer to the SSO mentioned in Section 1.2 of this Annex 1. The SSO is obliged to issue on behalf of the Customer and for the account of the Customer the invoice for respective supply of goods and deliver it to the Customer no later than on the fourteenth (14th) calendar day of the calendar month following the end of the Gas Month, in which respective supply of goods occurred (i.e. in which relevant tax point occurred). Respective invoice shall be accepted by the Customer if it contains all requirements stipulated by the Slovak VAT Act and correct data/information in compliance with the Agreement. Respective invoice is considered to be accepted by the Customer if respective invoice was not returned to the SSO for correction within ten (10) calendar days from the day of its delivery by the SSO to the Customer.

6. Maturity:

- 6.1 Each Consideration net of VAT – tax base (EUR) stipulated in Section 2.1 of this Annex 1 shall be due to be paid by the Customer to the SSO within fourteen (14) calendar days following the end of the Storage Period agreed in relevant Individual Contract.

The related VAT (if charged in the invoice) shall be due to be paid by the Customer to the SSO within fourteen (14) calendar days following the date of delivery of the invoice issued by the SSO. Respective payment shall be made by bank transfer.

- 6.2 Each Consideration net of VAT – tax base (EUR) stipulated in Section 2.2 of this Annex 1 shall be due to be paid by the SSO to the Customer within fourteen (14) calendar days following the end of the Storage Period agreed in relevant Individual Contract.

The related VAT (if charged in the invoice) shall be due to be paid by the SSO to the Customer within fourteen (14) calendar days following the date of delivery of invoice issued by the SSO on behalf of the Customer and for the account of the Customer. Respective payment shall be made by bank transfer.

7. The Parties agree that all receivables of the SSO towards the Customer in the amounts of each Consideration net of VAT – tax base (EUR) under Section 2.1 of this Annex 1 in connection to relevant Individual Contract shall be set off against all receivables of the Customer towards the SSO in the amounts of each Consideration net of VAT – tax base (EUR) under Section 2.2 of this Annex 1 in connection to the same relevant Individual Contract as of their respective due date pursuant to Sections 6.1 and 6.2 of this Annex 1.

8. For the avoidance of doubt, since Annex 1 represents integral and inseparable part of the Framework Agreement, if not stipulated otherwise in this Annex 1, all provisions stipulated in the Framework Agreement outside Annex 1 shall apply on this Annex 1.

## Annex No. 2 List of Authorized Persons

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For NAFTA, the Individual Contract shall be deemed concluded only when signed by at least two Authorized Persons.

<b>SSO</b>	<b>Customer</b>
Ladislav Goryl Chief Executive Officer ladislav.goryl@nafta.sk	[MISSING DATA TO BE INSERTED]
Ladislav Barkoci Chief Commercial Officer ladislav.barkoci@nafta.sk +421 2 4024 2560 +421 917 469 282	[MISSING DATA TO BE INSERTED]
Peter Boychev Head of Back Office peter.boychev@nafta.sk +421 2 4024 2561 +421 905 352 798	[MISSING DATA TO BE INSERTED]
Andrej Kočibal Head of Front Office andrej.kocibal@nafta.sk +421 2 4024 2529 +421 917 926 683	[MISSING DATA TO BE INSERTED]
Andrea Kopčeková Business Analyses Specialist andrea.kopcekova@nafta.sk +421 2 4024 2526 +421 917 926 684	[MISSING DATA TO BE INSERTED]
Petra Bocmanová Sales Specialist petra.bocmanova@nafta.sk +421 2 4024 2661 +421 907 738 675	[MISSING DATA TO BE INSERTED]
Zuzana Pešková Sales Specialist zuzana.peskova@nafta.sk +421 2 4024 2685 +421 917 846 728	[MISSING DATA TO BE INSERTED]
Stanislav Vagaský Client & Contract Management Specialist stanislav.vagasky@nafta.sk +421 2 4024 2557 +421 945 504 927	[MISSING DATA TO BE INSERTED]
Veronika Záhradníková Client & Contract Management Specialist veronika.zahradnikova@nafta.sk +421 2 4024 2607 +421 908 776 267	[MISSING DATA TO BE INSERTED]

Šimon Šinský Quantitative Analyst simon.sinsky@nafta.sk +421 2 4024 2585 +421 907 936 010	[MISSING DATA TO BE INSERTED]
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### **Annex No. 3 List of Persons Authorized for Requesting or Confirming Adjustment of Compulsory Flows**

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The persons listed below are authorised by the SSO to request or confirm adjustments of Compulsory Flows on behalf of the SSO.

Ladislav Barkoci <a href="mailto:ladislav.barkoci@nafta.sk">ladislav.barkoci@nafta.sk</a>
Andrej Kočibal <a href="mailto:andrej.kocibal@nafta.sk">andrej.kocibal@nafta.sk</a>
Stanislav Vagaský <a href="mailto:stanislav.vagasky@nafta.sk">stanislav.vagasky@nafta.sk</a>
Petra Bocmanová <a href="mailto:petra.bocmanova@nafta.sk">petra.bocmanova@nafta.sk</a>
Zuzana Pešková <a href="mailto:zuzana.peskova@nafta.sk">zuzana.peskova@nafta.sk</a>
Veronika Záhradníková <a href="mailto:veronika.zahradnikova@nafta.sk">veronika.zahradnikova@nafta.sk</a>
Andrea Kopčeková <a href="mailto:andrea.kopcekova@nafta.sk">andrea.kopcekova@nafta.sk</a>
Šimon Šinský <a href="mailto:simon.sinsky@nafta.sk">simon.sinsky@nafta.sk</a>

The persons listed below are authorised by the Customer to request or confirm adjustments of Compulsory Flows on behalf of the Customer.

[MISSING DATA TO BE INSERTED]

## Annex No. 4 Contact Details of Parties

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1. The Parties appoint the following contact persons for commercial issues:

(i) The contact person(s) of NAFTA:

Andrej Kočibal

Tel: +421 2 4024 2529

M: +421 917 926 683

e-mail: [andrej.kocibal@nafta.sk](mailto:andrej.kocibal@nafta.sk)

Petra Bocmanová

Tel: +421 2 4024 2661

M: +421 907 738 675

e-mail: [petra.bocmanova@nafta.sk](mailto:petra.bocmanova@nafta.sk)

Zuzana Pešková

Tel: +421 2 4024 2605

M: +421 917 846 728

e-mail: [zuzana.peskova@nafta.sk](mailto:zuzana.peskova@nafta.sk)

(ii) The contact person(s) of [MISSING DATA TO BE INSERTED]:

2. The Parties appoint the following contact persons for dispatching:

(i) The contact person(s) of NAFTA:

Peter Boychev

Tel: +421 2 4024 2561

+421 34 697 4511

M: +421 905 352 798

e-mail: [peter.boychev@nafta.sk](mailto:peter.boychev@nafta.sk)

Commercial Dispatching

M: +421 917 658 044

e-mail: [commercial.dispatching@nafta.sk](mailto:commercial.dispatching@nafta.sk)

Radovan Predajňa

Tel: +421 34 697 4569

M: +421 905 465 635

e-mail: [radovan.predajna@nafta.sk](mailto:radovan.predajna@nafta.sk)

(ii) The contact person(s) of [MISSING DATA TO BE INSERTED]:

3. The Parties appoint the following contact persons for invoicing:

(i) The contact person(s) of NAFTA:

Veronika Záhradníková

Tel: +421 2 4024 2607

M: +421 908 776 267

e-mail: [veronika.zahradnikova@nafta.sk](mailto:veronika.zahradnikova@nafta.sk)

Stanislav Vagaský

Tel: +421 2 4024 2557

M: +421 945 504 927

e-mail: [stanislav.vagasky@nafta.sk](mailto:stanislav.vagasky@nafta.sk)

(ii) The contact person(s) of [MISSING DATA TO BE INSERTED]:

**Annex No. 5 Individual Contract – Inverse Storage Loan**

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<b>This Individual Contract is entered into pursuant to the Framework Agreement on Provision of Inverse Storage with Aset Loan No. [insert number of the Framework Agreement] (“Framework Agreement”).</b>	
<b>SSO</b>	<b>NAFTA a.s. (“NAFTA”)</b>
<b>Customer</b>	<b>Specify</b>
<b>Individual Contract No.</b>	<b>Specify</b>
<b>Type of Storage Service</b>	<b>Inverse Storage with Asset Loan</b>  The SSO allocates to the Customer the Storage Capacity with Adjustable Compulsory Flows, which shall be provided as [Specify].
<b>Working Volume</b>	<b>Specify</b>
<b>Withdrawal Rate and Withdrawal Period</b>	<b>Specify</b>
<b>Injection Rate and Injection Period</b>	<b>Specify</b>
<b>Storage Period</b>	<b>Specify</b>
<b>Delivery Point(s) for withdrawal</b>	<b>Specify</b>
<b>Delivery Point(s) for injection</b>	<b>Specify</b>
<b>Price</b>	<b>Specify</b>
<b>Other Arrangements</b>	<b>Specify if necessary</b>
Authorized Persons /SSO	Authorized Persons /Customer
Date of Signature:	Date of Signature:
Name:	Name:
Signature:	Signature:
Date of Signature:	Date of Signature:
Name:	Name:
Signature:	Signature:

# Annex No. 6 Certificate on Slovak registration of the SSO for the payer of excise tax on natural gas

**Colný úrad Bratislava**  
Miletičova 42, 824 59 Bratislava

Evidenčné číslo: 580080800016

Dátum vydania osvedčenia: 30.6.2008

Naše číslo: 1095274/1/527220/2013

Podľa § 35 zákona č. 609/2007 Z. z. o spotrebnej dani z elektriny, uhlia a zemného plynu a o zmene a doplnení zákona č. 98/2004 Z. z. o spotrebnej dani z minerálneho oleja v znení neskorších predpisov v spojení s § 67 ods. 7 zákona č. 563/2009 Z. z. o správe daní (daňový poriadok) a o zmene a doplnení niektorých zákonov v znení neskorších predpisov vydáva Colný úrad Bratislava

## OSVEDČENIE

o registrácii na spotrebnú daň zo zemného plynu

pre daňový subjekt:  
obchodné meno: **NAFTA a.s.**  
adresa sídla: **Votrubova 1, 821 09 Bratislava**  
IČO: **36286192**

registrovaný ako

**PLATITEĽ DANE ZO ZEMNÉHO PLYNU**

a prideľuje registračné číslo

**SK52741300160**

Daňový subjekt je povinný plniť povinnosti, ktoré mu vyplývajú zo zákona č. 609/2007 Z. z. o spotrebnej dani z elektriny, uhlia a zemného plynu a o zmene a doplnení zákona č. 98/2004 Z. z. o spotrebnej dani z minerálneho oleja v znení neskorších predpisov v znení neskorších predpisov a zo zákona č. 563/2009 Z. z. o správe daní (daňový poriadok) a o zmene a doplnení niektorých zákonov v znení neskorších predpisov.

### Poučenie:

Proti tomuto osvedčeniu podľa § 67 ods. 7 zákona č. 563/2009 Z. z. o správe daní (daňový poriadok) a o zmene a doplnení niektorých zákonov v znení neskorších predpisov nemožno podať odvolanie.



pplk. Mgr. Tomáš Prochocký  
riaditeľ Colného úradu Bratislava

**Annex No. 7 Certificate on Slovak registration of the Customer for the payer  
of excise tax on natural gas**

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[MISSING DATA TO BE INSERTED]