

## SIA "BALANCE" price list for services

Version 1, effective from 07.10.2026. Prices are in EUR excluding value added tax. This is a translation; in the event of any discrepancy, the Latvian text prevails.

The monthly accounting service fee is set by the Client's individual agreement. The prices in this price list apply to services not included in the monthly service fee. The Accountant may amend the price list by notifying the Client by e-mail at least 3 (three) months in advance; until the amendments take effect, the Client may terminate the Agreement free of charge.

### Accounting services

| Service                                                                                                                       | Price                                     |
|-------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| Payroll calculation                                                                                                           | EUR 8 / employee per month                |
| Preparation of payment orders in internet banking                                                                             | EUR 1.50 / each                           |
| Preparation of the annual report                                                                                              | one monthly service fee, at least EUR 150 |
| Operational (interim) financial statements                                                                                    | from EUR 75                               |
| Statistical reports and correction of reports in EDS                                                                          | EUR 30 / report                           |
| Work with auditors                                                                                                            | EUR 60 / hour                             |
| Consultations beyond day-to-day accounting matters (e.g. structuring of transactions, tax planning) and other additional work | EUR 60 / hour                             |

### Use of the Moneo software

| Service                                                            | Price                                                                                          |
|--------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| Moneo user (external, limited)                                     | EUR 25 / month                                                                                 |
| Moneo user (external, full)                                        | EUR 40 / month                                                                                 |
| Moneo GO user                                                      | EUR 12 / month                                                                                 |
| Document digitisation with the Moneo DIGI assistant or other tools | EUR 0.15 / document                                                                            |
| Moneo employee portal user                                         | according to the price list of SIA Moneo Latvia; on 01.10.2026 – EUR 0.60 / month              |
| Bank statement integration (GoCardless)                            | according to the price list of SIA Moneo Latvia; on 01.10.2026 – EUR 2 / integration per month |
| Additional 50 employees in the company                             | according to the price list of SIA Moneo Latvia; on 01.10.2026 – EUR 20 / month                |
| Moneo module "Customer contracts"                                  | according to the price list of SIA Moneo Latvia; on 01.10.2026 – EUR 22 / month                |
| Customisation of Moneo to the Client's requirements                | according to the price list of SIA Moneo Latvia; on 01.10.2026 – EUR 60 / hour                 |

For items priced according to the price list of SIA Moneo Latvia, the price changes at the same time as the price of SIA Moneo Latvia; the Accountant notifies the Client thereof by e-mail as soon as it receives the notice from SIA Moneo Latvia.

### Procedure for additional work

The Client orders a service listed in the price list by e-mail and pays for it at the price set out in the price list. For work not listed in the price list, the Accountant informs the Client by e-mail, before starting the work, of the price or hourly rate and the expected scope, and starts the work after the Client's confirmation by e-mail. Hourly work is invoiced according to the time actually spent.