

## ENGAGEMENT AGREEMENT

<b>Clients:</b>			
<b>SOTSIAALMINISTEERIUM</b> (Ministry of Social Affairs) (project implementer and paying authority)			
Address	Suur-Ameerika 1, 10122 Tallinn		
Register No:	70001952	Deputy Secretary General:	Nele Labi
<b>TERVISE JA HEAOLU INFOSÜSTEEMIDE KESKUS</b> (TEHIK) (project partner)			
Address	Pärnu mnt 132, 11317 Tallinn		
Register No:	70009770	Director:	Margus Arm
Primary Contact:	TEHIK Financial Specialist	Marta Velt	marta.velt@tehiik.ee

and

<b>Audit Firm: Crowe DNW OÜ</b>			
Address: Jõe 2A, 10151 Tallinn			
Phone		Email	
Registration no: 14299250; activity license no: 284	Member of the Board:		Madis Valk

have entered into this Agreement together with the Engagements' General Terms and Conditions as follows:

### **CORE TERMS AND CONDITIONS OF THE AGREEMENT**

#### **1. Subject matter**

- 1.1. This Agreement governs an agreed-upon procedures engagement (the "Engagement") performed in accordance with International Standard on Related Services ISRS 4400 (Revised).
- 1.2. The Ministry of Social Affairs and TEHIK (the beneficiaries) have received European Union funding for the project "*Estonia towards European Health Data Space for secondary use of health data*" (*Project 101129188 — EST2EHDS*). Under the Grant Agreement with the European Health and Digital Executive Agency (HaDEA), they must prepare reports that, pursuant to the funder's requirements, are subject to procedures to be performed by an auditor.
- 1.3. The Clients engage, and the Audit Firm shall perform, with respect of the reports prepared by the Ministry of Social Affairs and TEHIK, the agreed-upon procedures described in the Grant Agreement and in the Terms of Reference for the EU Certificate on the Financial Statements (CFS) (scope and applicable standards), as set out in Annex 1 to this Agreement.
- 1.4. The Clients' management is responsible for the matters addressed in the Engagement. The Engagement is not an assurance engagement. Accordingly, the Audit Firm will not express an audit opinion or review conclusion, nor provide any form of assurance.
- 1.5. Application of the General Terms to Both Clients; Payment and Suspension.
  - (a) Any reference to the "Client" in the General Terms and in this Agreement shall be construed as a reference to both Clients named in these Core Terms, and all Client obligations (including information and access, cooperation, confidentiality, anti-money-laundering and data-protection obligations) apply to each Client.
  - (b) Notwithstanding sub-clause (a), invoicing and payment under Section 3 (Fee and Payment Procedure) shall be addressed to and performed by the Ministry of Social Affairs as the project implementer and paying authority. For the avoidance of doubt, TEHIK has no separate payment obligation to the Audit Firm under this Agreement.
  - (c) The Audit Firm's rights under the General Terms to suspend performance and/or to exercise a right of retention apply upon any non-payment or late payment by the Ministry of Social Affairs under Section 3 and the General Terms. The Audit Firm may also suspend performance where either Client fails to provide the information or access required for the Engagement under this Agreement.

#### **2. Engagement schedule**

2.1. The timetable for the Engagement is as follows (Interim / Final Report):

<i>Engagement plan</i>	Description	Interim / Final Report
Information gathering	Obtaining information on the Clients' activities, financial statements and supporting documents from management and accountants.	6.-13.10.2025 / 7.-11.09.2026

Performance of procedures	Performing the agreed procedures as set out in Annexe 1 (CFS AUP Checklist).	7.-24.10.2025 / 11.-28.09.2026
Issuance of the report	Preparing and issuing the Agreed-Upon Procedures Report on the CFS (Annexe 1).	30.-31.10.2025 / 29.-30.09.2026
2.2. If submission of documents and data by the Client is delayed, the Audit Firm is entitled to postpone the issuance of the report.		
<b>3. Fee and Payment Procedure</b>		
3.1 Based on the scope in Clause 1 and the schedule in Clause 2, the engagement fee amounts to EUR 5000 (plus value-added tax and auditing activities oversight duties set at 0.7% of the Engagement fee).		
3.2 The invoices for the services will be issued to <b>the Ministry of Social Affairs</b> as follows: one in <b>October 2025</b> for 2800 (plus value-added tax and auditing activities oversight duties), and the balance in <b>September 2026</b> . The amounts are payable within seven (7) calendar days from the invoice date. If the payment deadline is exceeded, the Client shall pay default interest on the overdue amount at the rate of 0.15% per day for each calendar day of delay. The Client shall bear the costs of collecting any overdue amounts.		
<b>4. Deliverables</b>		
4.1 As a result of the Engagement, the Audit Firm shall issue to the granting authority and the beneficiaries the CFS Agreed-Upon Procedures Report, prepared in English in the form prescribed by the Terms of Reference for the EU Certificate on the Financial Statements (CFS) (Annexe 1). The report will be signed by the certified auditor, Madis Valk.		
<b>Authorised signatures</b>		
In Tallinn, the dates of digital signatures		
Client 1: /signed digitally/	Client 2: /signed digitally/	Audit Firm: /signed digitally/
Nele Labi	Margus Arm	Madis Valk

## **CROWE DNW ENGAGEMENTS' GENERAL TERMS AND CONDITIONS**

### **1. Scope**

- 1.1. These general terms and conditions of engagement (hereinafter "Term and Conditions") are part of Client Agreement (hereinafter "Agreement" or "Contract") entered into force between Crowe DNW Ltd (hereinafter "Audit Firm" and legal person (hereinafter "Client" or the "Company") and they are implemented to the Engagements, which are not financial information audit or review or other assurance engagements (hereinafter "Engagement").
- 1.2. This Agreement is subject to the Estonian Law of Obligations Act and the Auditors' Activities Act.

### **2. Purpose and Subject of Performing Engagement**

- 2.1. The purpose of performing the Engagement is to issue the memorandum or report on the object specified in section 1 of the Agreement for prescribed users as a result of the agreed procedures performed by the Audit Firm.
- 2.2. The procedures that we will perform will not constitute an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements (or refer to relevant national standards or practices) and consequently, no assurance will be expressed.
- 2.3. By signing the Agreement, the Client shall represent and warrant that the decision on entry into the Agreement with the Audit Firm and terms and conditions of remunerating the Audit Firm's work have been approved by the corresponding body of the Client.
- 2.4. The Audit Firm shall have the right to involve experts, assistants or other persons at its own responsibility for better performance of the obligations related to its professional activities and they shall operate under the supervision of the Audit Firm.
- 2.5. The Audit Firm has the right to transfer the activities to third parties for better performance of the obligations related to its professional activities. The Audit Firm that has transferred the activities shall be liable for the violation of requirements arising from the Auditors Activities Act committed by the third party.
- 2.6. Audit Firm can recall the report when there is good reason for that. In case of recall Audit Firm notify Client in writing and Client's management is obliged to remove the report from their website and other places within 3 working days since receiving the notification. When Audit Firm considers it's necessary to recall report, Client cannot use the report after it is recalled.

### **3. Parties Obligations**

#### The Audit Firm is required to:

- 3.1. As a result of the Engagement provided, issue the report accordance with this Agreement, on conditions that Client has provided all requested documents on time and fulfilled other obligations on time. The report shall be presented to the Client in the written form signed by the Audit Firm in handwriting or with digital signature.
- 3.2. Notify the Client immediately of any problems preventing the Audit Firm from performing the assumed obligations and of measures that the Audit Firm uses to remove the circumstances preventing the performance of the engagement
- 3.3. Submit an invoice for work actually performed each month or after the completion of the respective stage of work.

#### The Client is required to:

- 3.4. Provide access to the Audit Firm all databases and source documents required and other information needed to perform Engagement. The Audit Firm may make copies, transcripts or extracts of the documents specified in the foregoing sentence and obtain evidence related to the Engagement in any other manner. The information and documents are also required when the source documents needed to perform Engagement and other information necessary for the Audit Firm to perform Engagement is not sufficiently reported in the Client's accounting or is missing at all or when there is no data with respect thereto that is necessary to perform the Engagement according to the reasonable opinion of the Audit Firm.
- 3.5. Prepare and upload to files storage in the Audit Firm the materials required to perform the Engagement no later than date of commencement of each respective stage of the Engagement, proceeding from the initial list presented by the Audit Firm and requirements of the Audit Firm during the Engagement in accordance with the time schedule and deadline of the Engagement set out in section 2 in this Agreement.
- 3.6. Ensure the employees' willingness to cooperate in procedures related to the Engagement during the entire process of the Engagement and unrestricted access to persons related to the Client from whom the Audit Firm wants to obtain the evidence (including interviews conducted using internet or phone with giving unconditional consent to record interviews by Audit Firm).
- 3.7. Pay for the Engagement in accordance with the terms and conditions prescribed in the Agreement.
- 3.8. If there is a need, provide Management board written explanations and confirmations about the details of concluded transactions and events.
- 3.9. Cooperate with the Audit Firm with regard to matters not specified in clauses 3.1–3.8 as much as possible in connection with the Engagement provided under the Agreement, contributing to the achievement of results;

### **4. Payment Procedure**

- 4.1. If the scope of the Engagement and/or period of performance thereof expands in connection with the Client's failure to perform its contractual obligations or improper performance thereof, the Audit Firm may change its fee and planned work deadlines. If other circumstances appear during the Engagement that do not enable the Engagement to be performed

within the limits of the fee agreed in this Agreement, an agreement shall be made on the additional cost and continuation (incl. change of deadlines) of the Engagement.

- 4.2. If the Audit Firm must provide on customer's request or order of a court or investigating authorities or other third party clarifications or prepare additional documentation, the Audit Firm will be entitled to an additional fee, due to the additional expenditure of time.
- 4.3. Audit Firm will add to the invoices actual accommodation costs made in Engagement-related business trips, travelling expenses calculated on taxi price per kilometer and the cost of mobile phone calls and Internet access in abroad.
- 4.4. The Audit Firm has the right to suspend performance of the Agreement if the invoices are overdue by more than 7 calendar days.
- 4.5. The Audit Firm has the right of retention when Client has not paid the invoices submitted by the Audit Firm. In the case of delay, the Audit Firm has the right to demand the payment of whole cost of services before the report is issued.

## **5. Parties' Liability**

- 5.1. The parties are responsible for the breach of their obligations stipulated in the Agreement, except when it is caused by unforeseen circumstances or circumstances beyond the control of the parties (force majeure). For the purposes of the Agreement, force majeure includes any event or circumstance beyond the control and independent of the will of the party, such as fire, military activities, strike, epidemic, mobilization, evacuation of employees, disorder, flood, or any other event or circumstance that meets the listed criteria, which hinders or makes it impossible for the party to fulfill their obligations under the Agreement properly. Force majeure does not include events caused by the negligence or intentional actions of the party or their employees.
- 5.2. The Audit Firm shall be liable for the Client for direct proprietary damage wrongfully caused by the professional activities. The maximum liability limited to the fees actually paid by Client for the services set in section 3 of the Agreement.
- 5.3. The Audit Firm shall not be liable if the Audit Firm is not at fault, inter alia if the damage results from misleading information or failure to provide information in writing or orally provided by the Client during the Audit or notification, declarations and payment of taxes and other transactions or actions non-compliance.
- 5.4. Client is responsible for preventing and detecting its management and employees' fraud and errors and non-compliance with legislation.
- 5.5. The Audit Firm may give recommendations to Client for decision-making while performing the Agreement, but the ultimate decision is made by Client and responsibility for consequences lies only with the Client management.

## **6. Confidentiality**

- 6.1. The documentation prepared by the Audit Firm in connection with the execution of the Engagement, and/or documents prepared by the Client and submitted to the Audit Firm, as well as other material and/or information submitted to the Audit Firm during the execution of the Engagement, are considered work papers (including electronic work papers, recorded conversations, and videos) and are the property of the Audit Firm. The work papers are confidential, and the Audit Firm retains them in accordance with the requirements established by the laws of the Republic of Estonia and in accordance with the principles and rules established internally by the Audit Firm. Work papers may be disclosed in cases provided by law.
- 6.2. The Client is aware and accepts that the Audit Firm may use artificial intelligence tools (e.g., GPT) to carry out Engagement procedures, under human oversight, with appropriate confidentiality safeguards applied.
- 6.3. The Client may not disclose the documents of the Audit Firm prepared during the Engagement and/or submit them to third parties without the prior written consent of the Audit Firm, except in cases prescribed by the legislation of the Republic of Estonia.
- 6.4. The parties agree to exchange information via the internet. The parties acknowledge that they are aware of the risks associated with the use of the internet and that neither party can fully ensure the confidentiality of information exchanged via the internet or prevent unauthorised third-party access to the information sent. Neither party is liable to the other for risks related to the exchange of information via the internet, including no liability if the information transmitted or received via the internet is used by third parties against the other party and/or if the actions of third parties cause damage to the other party.
- 6.5. The Client undertakes to keep confidential the Engagement methodology and techniques used in executing the Engagement. The confidentiality requirement does not apply to publicly available information, nor to the client relationship between the Audit Firm and the Client, which the Audit Firm may disclose to clients, potential clients, and other third parties.
- 6.6. The Audit Firm is obliged to keep confidential the information and documents it becomes aware of in the course of its professional activities. The obligation to maintain professional confidentiality mentioned in the previous sentence is not limited in time and remains in force even after the cessation of the Audit Firm's professional activities.
- 6.7. The obligation to maintain confidentiality does not apply if the Audit Firm has the Client's written permission to disclose the information or if the Audit Firm is obliged to disclose the information and documents mentioned in section 6.6 by law.
- 6.8. The Audit Firm retains all copyrights and other intellectual property rights to everything it has created, developed, or designed either before the execution of the Engagement or during its course, including but not limited to systems, methodologies, software, know-how, and work documents. The Audit Firm retains all copyrights and other intellectual property rights to the reports, written advice, and other materials provided to the Client by the Audit Firm.

## **7. Money Laundering and Terrorist Financing Prevention**

- 7.1. The Audit Firm shall verify the Client's identity and legal capacity, identify and verify the identity and authority of the Client's management board members, and establish the ultimate beneficial owner. The Client shall provide the Audit Firm with documents evidencing the identity and authority of the signatory to the Agreement, as well as information regarding the ultimate beneficial owner, either together with the signed Agreement or by means of the Audit Firm's electronic identification tools.
- 7.2. The Client shall, upon request of the Audit Firm, provide all documents and information necessary for the application of due diligence measures required under the Money Laundering and Terrorist Financing Prevention Act, including but not limited to information concerning the Client's transactions and the origin of the Client's funds, which must correspond to the nature and scope of the Client's business activities, as well as any information regarding changes to the ultimate beneficial owners.
- 7.3. The Client represents and warrants that it does not violate, and undertakes to ensure ongoing compliance with, any international or Estonian legal acts imposing sanctions. The Audit Firm shall have the right to unilaterally terminate the Agreement in the event that the Client is found to be in breach of sanctions requirements or anti-money laundering obligations.

## **8. Notifications of the Parties**

- 8.1. All the agreements entered into by the Parties within the framework of this General Terms, including notifications and information related to the performance and amendment of the Agreement and disputes arising there from, are presented in accordance with the Agreement, if the said notifications have been forwarded to the Party in a format that can be reproduced in writing by e-mail or in writing or delivered to the other Party against signature at the address specified in the Agreement. The data and declarations of intention between the Parties related to the Agreement that are of an informative nature and the communication of which does not cause any legal consequences to the other Party are forwarded directly using the means of communication suitable for the Party (e.g. telephone, e-mail).
- 8.2. The Parties are also required to notify the other Party of the Agreement of all the circumstances that may affect or hinder the performance of obligations or exercise of rights provided for in the Agreement in the form set out in clause 8.1 of the General Terms.
- 8.3. A notification sent in a format that can be reproduced in writing shall be considered as being received, if the other Party has confirmed the receipt thereof in a format that can be reproduced in writing. A written notification shall be deemed as being received after 5 calendar days have passed from posting the notification. A notification forwarded by registered mail is considered as being received, if it has been delivered to the other Party against signature or if its deposit deadline has passed.
- 8.4. The other Party shall be notified of any changes to the details mentioned in the Agreement within 2 business days such changes being made. If a Party is in breach of this clause, a notification that the other Party has sent to the post address or by e-mail indicated in the Agreement shall be deemed as being properly sent.

## **9. Entry Into Force, Amendment, Expiry and Termination of the Agreement**

- 9.1. The Agreement and any annexes, amendments and modifications thereof shall take effect from the moment of their signing by the Parties.
- 9.2. The terms and conditions of the Agreement may only be amended and modified under a written agreement of the Parties.
- 9.3. The Parties may only terminate the Agreement with good reason.
- 9.4. The Audit Firm has the right to terminate the Agreement extraordinarily if circumstances arise that indicate possible violations of laws by the Client's management, whose charged with governance or owners, or the provision or concealment of false information to the auditor. Additionally, the Audit Firm may terminate the agreement if restrictions are placed on the scope of the Engagement or if the risks associated with the company are deemed unacceptable when assessing the risks.
- 9.5. In case of termination of the Agreement, the Client is required to pay immediately to the Audit Firm for all the work agreed in the Agreement and performed until day of termination, but not less than 70% of the fees agreed upon in section 3 of the Agreement.
- 9.6. The Audit Firm also has the right to terminate the Agreement extraordinarily if the Client, or the auditors of its subsidiaries and associated companies or experts engaged by the Client, fail to respond to the Audit Firm's inquiries, and—considering all circumstances and mutual interests—it is no longer reasonable to expect the continuation of the Agreement. Repeated failure to respond to the Audit Firm's inquiries is considered a significant breach of the agreement.
- 9.7. The Audit Firm has the right to withdraw from the agreement if the client has not signed and submitted/uploaded the agreement to the Audit Firm within more than 7 days after its signing by the Audit Firm and making it available to the client, or if the client delays invoice payments by more than 7 days.

## **10. Settlement of Disputes**

- 10.1. In the performance and interpretation of the Agreement, the Parties shall be guided by the laws in force in the Republic of Estonia.
- 10.2. Disagreements, disputes, and claims arising from the Agreement that cannot be resolved by mutual agreement of the Parties shall be resolved in Harju County Court.

Client 1: /Signed digitally/	Client 2: /Signed digitally/	Audit Firm: /Signed digitally/
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