

INFORMATION REGARDING MEASURES TAKEN BY BERGMANN OFFICE AT THE TIME OF EPIDEMIOLOGICAL STATE OF DANGER

Dear Clients,

With Government Decree No. 40/2020 (III. 11.), the Government of Hungary has declared a “state of danger” across the entirety of Hungary.

This document aims to present the measures we are taking with the purpose of ensuring the conditions for cooperation in view of the changed health risks, while prioritising the protection of your health and that of our employees.

Our decisions are described as follows:

- Until the epidemiological state of danger is revoked, communications with you are primarily conducted via electronic channels. Our company managers can be reached via phone or email.
- Personal contact is only allowed in exceptional cases. Only one of our employees is allowed to participate in such discussions at any given time, and we do not obligate any employees to participate.
- In order to ensure communication and liaising, we also provide you with the contact details of the group and department leaders of your primary contact person. However, please continue to reach out to your contact person first.
- In order to protect the health of our employees, we are introducing partial home office measures, as well as a two-shift work schedule. Your company manager will inform you about their work schedule, and will again send you their contact details.
- In order to protect confidential information, our employees only process paper-based documents at the office. Employees working from home use the office systems through a protected connection.
- Personal customer service (consultation, advisement, etc.) is suspended at all of our offices.
- Receipt of accounting and auditing documents is managed at our Váci út office. Here we have established a location in our ground-floor meeting room, where you can hand over the accounting materials, while adhering to safety and hygiene requirements.
- Due to safety reasons, our employees are only allowed to start processing materials at least 24 hours after they have been handed over. We employ the same rules for processing mail.

- In case the system of receiving materials at your premises has to be maintained – which we recommend that you suspend –, we ask you to ensure the conditions of no-contact receipt at your premises. The 24-hour quarantining obligation also applies to materials thus received.
- For Customers subject to outsourced (on-site) work requirement, we ask that you ensure the conditions for safe work. In this context, make decisions for preventing the spread of the coronavirus, and enact risk-reduction preventative measures, rules and procedures. If the above are not implemented or the environment changes significantly, our Office will suspend on-site collaboration, and will perform its tasks through remote work, in order to protect the health of our employees.
- Due to the obstacles of physical contact, we recommend you submit documents to our office in electronic form, by way of scanning them. Risks related to this are shared between you and us. Please scan accounting documents in black-and-white or greyscale mode. Outgoing, incoming invoices, pay office and bank documents, as well as payroll administration documents should each be placed into separate folders. Materials you receive should be compressed using 7-Zip (available to download free of charge), and submitted to our colleague using WeTransfer (available to use free of charge). (Usage instructions for 7-Zip and WeTransfer are found in the attached annex.)
- Adhering to deadlines remains our shared duty. For effective work organisation, we find it necessary that you submit materials required for closing the year 2019 as early as possible, in order to create the reports and perform electronic audits.
- If, due to the situation that has developed, you are forced to make decisions regarding the employment relationship of your employees, we recommend you **consider the following possible alternatives**, instead of immediate termination of employment:
 - maintaining employment relationship in the hopes that the Government will finally release its decrees regarding cost-bearing/mitigation/modification of payment deadlines;
 - transitioning to part-time employment, by amending wage, working hours and work location, which result in a significant decrease in costs;
 - ordering employees to downtime without pay for employers that have been barred from performing their activities by government decrees. In this case, we already recommend that employees immediately enter into a personal insurance scheme, the HUF 7,710 monthly premium of which can be assumed and paid by the employer, allowing workers' healthcare to be covered in line with regulations (without pension insurance and sick pay options!!);
 - as per the initiative and request by the employee, the employer may exempt them from work, and can determine remuneration of any

amount for the period lost; The employee will remain insured in terms of the public dues paid per the general rules, based on the remuneration determined (independent of and even lower than the minimum wage);

- issuance of leave without pay as per the employer's decision, while maintaining the employment relationship. In addition to this, we recommend entering into and accounting for individual insurance, as described previously.
- Any change in working hours, remuneration and place of work (for example, working from home) requires the written amendment of employment contracts. Please consult with our colleagues about establishing cost-effective employment conditions that also provide safety for the employees, and about the amendment of employment contracts.
- In case of terminating employment relationships, it is possible that we will have to use the rules for collective redundancies; therefore, consult with our colleagues about terminating employee(s) in order to avoid labour law risks.

In case the Government takes any meaningful measures, we will inform you about any changes and possibilities, with priority. Until then – if you request –, we of course agree to submit requests for postponing tax payment obligations, and for cancelling already declared advances, in order to mitigate any difficulties of liquidity.

The measures outlined above are aimed at ensuring continuous, professional cooperation that prioritises health protection. In case of any uncertainty or questions, please contact our colleagues and managers without delay.

Yours sincerely,

On behalf of the entire staff of Bergmann Office:

Erzsi and Péter Bergmann

ANNEX

How to use 7-Zip

Downloading

For 32-bit Windows systems: <https://www.7-zip.org/a/7z1900.exe>

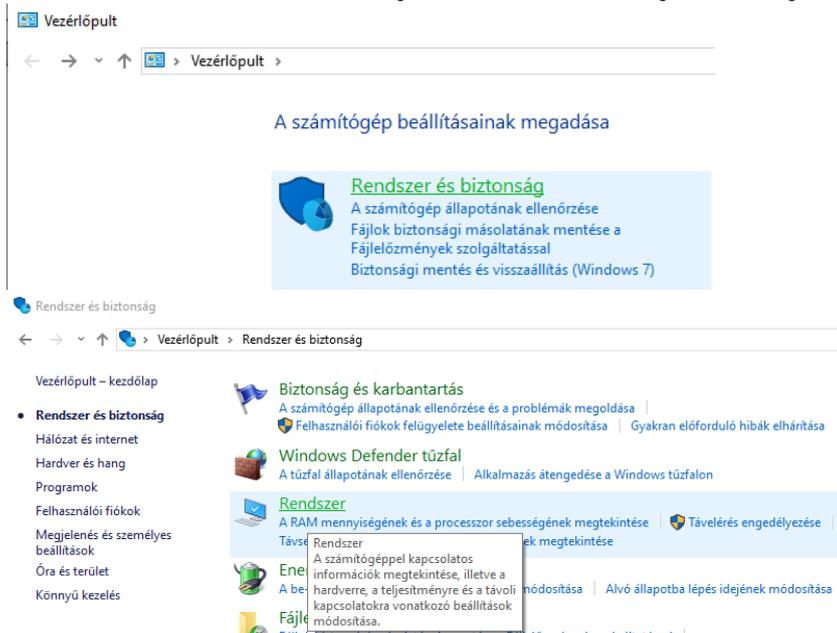
For 64-bit Windows systems: <https://www.7-zip.org/a/7z1900-x64.exe>

To check whether your Windows system is 32-bit or 64-bit:

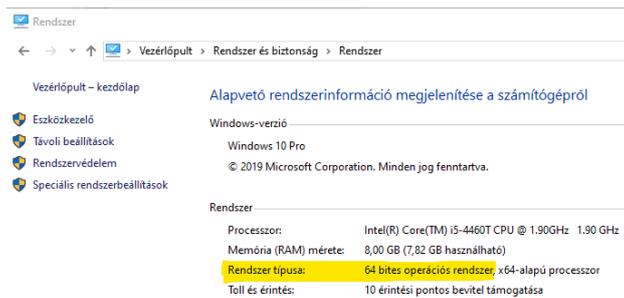
1. Click Start.
2. Start typing in *Control Panel*.



3. Click Control Panel, then System and Security, then System.



4. In the window that appears, you can see the type of the system (area highlighted in yellow).



Installation

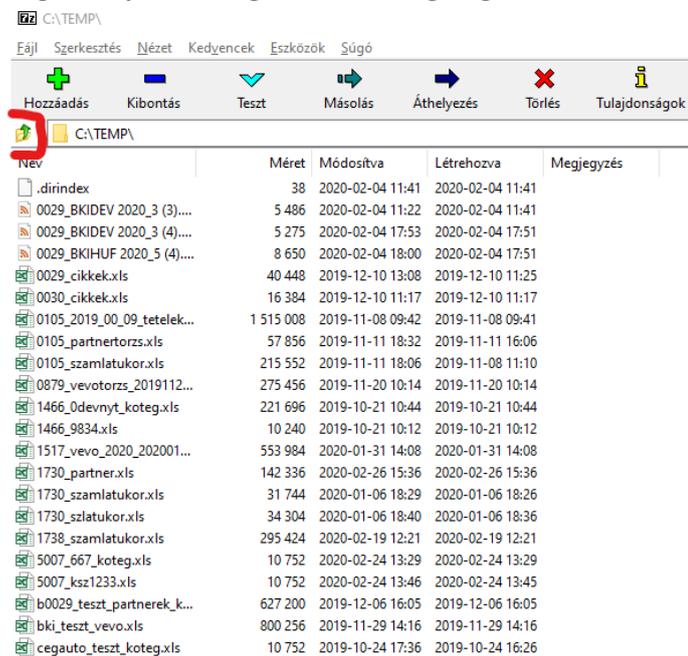
Installation may require administrative privileges.

The computer saves the downloaded file into the *Downloads* folder. Use File Explorer to browse to the file, and then start the installation by double clicking. If a prompt appears in a window entitled *User Account Control* asking whether you allow 7z19000-x64.exe or 7z19000.exe to make changes, choose Yes.

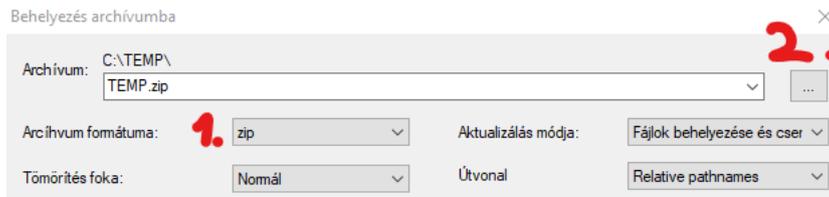
In the next window, click *Install*, then *Close*.

Use

1. Click Start, and start typing in 7-Zip.
2. Choose the 7-Zip File Manager application from the list of options.
3. Within the programme, navigation is similar to File Explorer: you can enter a subfolder by double clicking, and you can return to the folder that is one level higher by clicking the icon highlighted in red in the following screenshot.

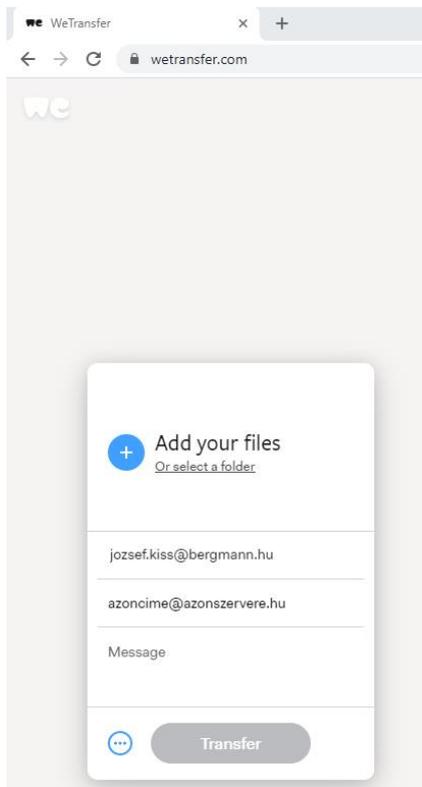


4. Click to select the files to be compressed. You can select multiple files by holding the CTRL key while clicking.
5. Once the files have been selected, click the Add button.
6. In the window that appears, choose the format of the archive (1st button), which should be zip. Then use the button numbered 2 in the screenshot below to browse to the folder where you want to save the compressed file.



Sending materials via WeTransfer

1. Enter www.wetransfer.com into the address bar of your browser.
2. Enter our colleague's email address in the Email to field, and your own address in the Your email field.



3. Click the + button and browse to the file you created. You can then send this to our colleague by clicking the Transfer button.
4. Please make sure to notify our colleague about the transfer via email or phone.