

Regulations of „Łatwy Start sp. z o.o.”

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The rules are effective as of March 1, 2026.

§1. General Provisions

1. This document, hereinafter referred to as the “Regulations,” defines the terms and procedure for the provision by “Łatwy Start” sp. z o.o. (hereinafter referred to as the “Company”) of assistance to individuals, entrepreneurs, freelancers, startups, and IT specialists wishing to legally conduct their activities in Poland.
2. The Company provides business incubation services, facilitates the legalization of foreigners in Poland, and assists specialists in the creative sector and IT industry in developing their activities without the need to establish a legal entity. The Company also provides additional services, including accounting and legal support, financing of перспективных projects, medical services, and sports programs.
3. The assistance specified in paragraph 2 is provided in accordance with the terms of these Regulations and the cooperation agreement concluded with the Beneficiary. The agreement describes in detail the rights and obligations of the parties, as well as the conditions for providing support and possible additional services.
4. By participating in the support program and signing the agreement, the Beneficiary confirms that their activity has a professional or entrepreneurial nature and is carried out within the framework of the applicable legislation of Poland.
5. The mission of the Company is to promote the development of freelancers, entrepreneurs, and creative specialists, providing them with a legal and convenient way of conducting business in Poland. The Company strives to create a comfortable ecosystem in which specialists can focus on their professional development. The Company promotes the attraction of foreign investments, the creation of jobs, and the development of innovative projects, ensuring support at every stage of professional activity.

§2. Definitions

1. Support Program – a set of measures aimed at providing technical, organizational, accounting, legal, and consulting assistance to individuals conducting entrepreneurial activity in the creative sector and the IT industry.
2. Office – a workspace provided to the Beneficiary for meetings and work on projects under the terms specified in the agreement.

3. Coordinator – an employee of the Company responsible for supervising the implementation of the Support Program in a specific region and interacting with the Beneficiary, as well as for providing consulting assistance and organizational support.
4. Manager – a person supervising the activities of the Coordinator and ensuring the implementation of strategic tasks related to supporting entrepreneurs and specialists within the Program.
5. Company’s Management Board – the governing body making decisions on operational and strategic matters of the Company.
6. Application – a document submitted by a person interested in participating in the Support Program, containing information about the planned activity, cooperation objectives and required services.
7. Beneficiary – an individual admitted to the Program after successful review of the application and signing of the cooperation agreement, receiving support from the Company under the established conditions.
8. Cooperation Agreement – an agreement regulating the mutual obligations and liability of the Company and the Beneficiary within the framework of the Support Program, including financial terms, use of provided services and compliance with the tax and migration legislation of Poland.

§3. Assistance Provided by the Company

1. Main assistance:

- Consultations and advice from the assigned Coordinator on matters related to conducting entrepreneurial activity.
- Basic legal support in the form of electronic consultations on key issues.
- Accounting and administrative services within the agreed packages.
- The possibility of using the Company's promotional materials during project implementation.

2. Assistance in finding contracts and development:

- Organization of networking meetings and business events.
- Participation in competitions and industry events.
- Support in preparing presentations and marketing materials.

3. Additional services upon the Beneficiary's request:

- Use of offers from the Company's partners.
- Access to Multisport and LuxMed programs.
- Possibility of financing promising projects.
- Consultations and assistance in obtaining a loan or mortgage.

- Legalization of stay of the Beneficiary and their family members.

5. Conditions for the commencement of assistance:

Assistance is provided from the moment the Cooperation Agreement is signed by both parties and the conditions stipulated therein are fulfilled.

6. Use of additional services:

Beneficiaries who comply with the provisions of the Regulations and the Cooperation Agreement may obtain access to additional services, including individual consultations and specialized support on preferential terms.

§4. Criteria for Participation in the Support Program

Only individuals over 18 years of age may participate in the Support Program.

Projects that:

- Pose a threat to the environment.
- Contradict generally accepted moral and ethical standards.
- Violate the legislation of the Republic of Poland or the European Union.
- Are subject to sanctions or other restrictive measures.
- Create a risk of reputational or financial losses for the Company.
- Provide services or conduct activities that the Company considers questionable or inconsistent with its goals and principles.

The following may not participate in the Support Program:

- Persons with a criminal record for economic or criminal offenses.
- Persons included in international sanctions lists.
- Persons who have previously violated the terms of cooperation with the Company.
- Persons who have an active or suspended legal entity in Poland (JDG, spółka, etc.).
- Foreign nationals who, in the Company's opinion, may use its services for illegal migration.
- Persons who, by their profile or type of activity, do not meet the Company's requirements for participation in the Support Program.

In cases where it is impossible to definitively determine compliance with the criteria, the decision on admitting a person to the Support Program is made by the Coordinator after consultation with the legal department and/or the Company's Management Board.

The Company reserves the right to terminate the agreement with the Beneficiary at any time if there are justified suspicions of violations of the program rules, attempts to circumvent legislation, or use of the Company's services for unlawful purposes.

§5. Procedure for Granting Access to the Support Program

1. An individual interested in participating in the Support Program submits an application on the Company's website, through any other contact channels, or contacts the Coordinator directly.
2. After receiving the application, the Coordinator conducts a preliminary review of the applicant's eligibility to participate in the Program, assessing compliance with the Company's criteria.
3. In the event of a positive decision, the applicant is sent instructions for completing the necessary documents, including the Cooperation Agreement and accompanying statements required for legal employment with the Company.
4. After signing all necessary documents, the Beneficiary gains access to the Company's services, including the possibility of concluding B2B agreements on behalf of the Company, as well as issuing invoices and receiving consulting support. If necessary, the Beneficiary also receives the relevant powers of attorney to conduct their activities.
5. All further interaction between the Beneficiary and the Company takes place through the assigned Coordinator, who oversees the process of concluding agreements, preparing accounting documents, and providing legal support.

§6. Statements of the Beneficiary

1. The Beneficiary, carrying out their activities within the framework of cooperation with the Company, undertakes to comply with the tax legislation of the Republic of Poland, including paying value added tax (VAT) at the applicable rate if their activity is subject to VAT.
2. In the event of receiving income under a contract for specific work or a mandate contract, the Beneficiary is obliged to independently or through the Company pay personal income tax (PIT) in accordance with the applicable tax rates in the territory of the Republic of Poland.
3. If the legislation requires the payment of social contributions, including pension, disability, sickness, and accident insurance, the Beneficiary is obliged to comply with these requirements and bear the related costs.
4. The Beneficiary bears full responsibility for the timely payment of VAT, personal income tax (PIT), and mandatory contributions, as well as for the settlement of any liabilities arising in connection with their activities. In the event that, as a result of their activities, the Company incurs tax or other obligations, the Beneficiary is obliged to reimburse them in full.
5. The Beneficiary may not invoke ignorance of the tax legislation of Poland or the absence of explanations from the Company in the event of failure to fulfill their tax and social obligations.
6. All information obtained by the Beneficiary in the course of cooperation with the Company, including technical, technological, organizational, or other information having economic value, constitutes confidential information and the Company's protected trade

secret. Disclosure, transfer to third parties, or use of such information for personal purposes without the Company's consent is regarded as an act of unfair competition in accordance with the Act of April 16, 1993 on Combating Unfair Competition.

7. The Beneficiary is obliged to strictly comply with the terms of these Regulations, the Cooperation Agreement, and all applicable instructions received from the Coordinator, Manager, or the Company's Management Board. Ignorance of these terms does not release the Beneficiary from their fulfillment and liability for possible violations.

§7. Rules of Activity of Beneficiaries in the Support Program

1. Beneficiaries of the Support Program conduct their activities within the framework of agreements concluded with the Company, acting in accordance with the terms of cooperation. Any legal and financial obligations arising as a result of their activities are borne entirely by the Beneficiary.

2. The Company reserves the right to claim compensation from the Beneficiary for any damage caused as a result of their actions, inaction, or violation of the terms of cooperation.

3. All resources provided by the Company, including financial, organizational, and administrative support, as well as funds received within the framework of grants, subsidies, and other forms of assistance, are subject to strict control. Any misuse of these resources may result in sanctions, including termination of the agreement and compensation for damages.

4. The Support Program is provided for an indefinite period; however, the Company reserves the right to amend the terms of cooperation or terminate the provision of services unilaterally on the grounds provided for in these Regulations.

5. Supervision of the activities of Beneficiaries is carried out by the Coordinator, the Manager, the Director of the Company, and in exceptional cases — the Company's Management Board. The Beneficiary is obliged to cooperate with the responsible persons and to provide the necessary reporting in a timely manner.

6. The Beneficiary undertakes to duly fulfill all obligations assumed within the framework of the Cooperation Agreement, the Regulations, and the instructions of the Company's representatives. Failure to fulfill obligations in a timely manner may result in disciplinary measures, including the imposition of fines and termination of cooperation.

7. The Beneficiary is responsible for the proper preparation of accounting documentation and is obliged to submit it in a timely manner to their Coordinator or an authorized representative of the Company, but no later than the 5th day of each month for the previous reporting period.

8. The Beneficiary is obliged to pay monthly administrative fees in accordance with the terms set out in §9 of these Regulations. Late payment may result in the imposition of fines or suspension of cooperation.

9. In the event of changes in legislation concerning taxes, insurance contributions, or administrative fees, the Beneficiary is obliged to promptly adapt to the new requirements and follow all instructions of the Company. Failure to comply with these requirements may result in termination of the agreement at the initiative of the Company.

10. If changes in legislation require the introduction of additional administrative fees, the Company reserves the right to adjust the terms of cooperation, including establishing new payments, formalizing them in the form of a separate appendix to the Regulations.

11. In the event of a breach by the Beneficiary of their obligations specified in paragraphs 6–10, the Company has the right to apply disciplinary measures provided for in §10 of these Regulations, including temporary suspension of services or termination of the agreement.

12. The Beneficiary agrees that, where possible and necessary, they will use the services and offers of other participants of the Support Program, without violating the principles of fair competition and the open market.

13. Throughout the entire period of cooperation, the Beneficiary must comply with social insurance (ZUS) requirements. Exclusion from the social insurance system more than twice in a calendar year may serve as grounds for revising the terms of cooperation.

14. Regular payment of monthly fees under these Regulations constitutes the automatic consent of the Beneficiary to the terms of the Cooperation Agreement, the Regulations, and the Company's tariffs. The Beneficiary has no right to demand a refund of paid amounts on the grounds of unjust enrichment.

15. In the event of non-payment of administrative fees provided for in §9 of these Regulations for three consecutive months, the Company has the right to block the Beneficiary's access to the Support Program and to terminate the Cooperation Agreement without prior notice.

16. The Company reserves the right to require the Beneficiary to provide additional security or guarantees if their activity is associated with increased financial or legal risks. Such a requirement may be made depending on the complexity, scale, and level of development of their business.

§8. Suspension of Activity in the Support Program

1. The Beneficiary has the right to temporarily suspend their participation in the Support Program. The maximum period of suspension is 3 months within a calendar year.

2. To initiate the suspension process, the Beneficiary must notify the Coordinator, Manager, or Director no later than the last working day of the month preceding the start of the suspension period.

3. During the suspension period (up to 3 months), the monthly administrative fee is not charged, and the collection of commission is temporarily postponed. At the same time,

suspension of participation does not release the Beneficiary from the obligation to pay all administrative fees and other payments accrued before the start date of the suspension.

4. If the Beneficiary does not resume participation after 3 months, the Company terminates the Agreement with them and ceases cooperation. Termination of the Agreement does not release the Beneficiary from the obligation to settle all accrued but unpaid payments.

5. During the suspension period, the Beneficiary retains the right to use all services of the Company.

§9. Reimbursement of Administrative Expenses Incurred by the Company

1. The Beneficiary undertakes to pay monthly administrative expenses in accordance with the selected tariff:

- 500.00 PLN net (in words: five hundred zlotys 00/100) per month for foreigners who require legalization in Poland.
- 400.00 PLN net (in words: four hundred zlotys 00/100) per month for citizens of Poland, the European Union, holders of the Pole's Card, permanent residence card, EU long-term resident card, and other categories of persons who do not require legalization.

2. Payment of administrative expenses may be made throughout the entire month.

3. For clients who have chosen the FlexiProfit tariff, the administrative fee is not charged; however, upon each payment of remuneration, a commission is applied depending on the amount:

- Up to 2000 PLN - 10%
- 2001 - 4000 PLN - 8%
- 4001 - 20000 PLN - 500 PLN fixed
- Above 20001 PLN - 5%

4. In the event that in a given calendar month the Company, within the framework of cooperation with the Beneficiary, receives income covering the administrative expenses, such income is automatically credited toward payment of the administrative fee.

5. The Beneficiary agrees that the Company has the right to automatically deduct administrative expenses and additional fees from their subaccount on the day the funds are received.

6. If within the framework of the Support Program a project is created that requires processing more than 2 invoices per month, a fee of 50.00 PLN (in words: fifty zlotys 00/100) net is charged for each additional invoice.

7. Additional service fees:

- Legalization of stay - in accordance with §9a of these Regulations.

- Medical services, discount and bonus cards, insurance.
- Preparation and submission of a loan or mortgage application - free of charge.

8. All payments are made by bank transfer, and the Beneficiary is obliged to ensure that sufficient funds are available in the subaccount for timely deduction of the required payments.

§9a. Additional Service Packages

1. As of March 1, 2026, the Company introduces additional service packages provided at the request of the Beneficiary on the basis of separate consent.

2. Priority Package

- The package provides priority service to the Beneficiary.
- Within the package, a separate communication channel with the Coordinator is created. Messages sent through this channel are processed on a priority basis.
- Priority service means the processing of requests, preparation of invoices, and organization of payments during the Company's working days and hours.
- In the absence of the package, the standard response time may be up to 24 hours due to high workload.
- The cost of the package is 200.00 PLN net per month.

3. Legal Package

- The package includes support and full preparation of documents for obtaining a temporary residence permit (Karta pobytu).
- The package provides the possibility of installment payment for the service for a period of 12 months instead of a one-time payment.
- The cost of the package is 150.00 PLN net per month for one Beneficiary.

4. Legal Plus Package

- The package includes the services specified in paragraph 3 of this section and applies to the Beneficiary's family members (up to 4 persons).
- The cost of the package is 300.00 PLN net per month.

5. Remote Signature Package

- The package provides the possibility of remote signing of agreements and accounting documents without the need to send originals by post.
- Within the package, the Company pays for a license to use the SimplySign system for a period of 12 months.
- The Beneficiary undertakes to register in the system and sign documents in electronic form.

- Documents (including contracts for specific work and rachunki) are sent to the Beneficiary by email for remote signing.
- The cost of the package is 200.00 PLN net per month.

6. General conditions

- Each package is purchased for a period of 12 months.
- Packages may be combined with each other.
- After 12 months, the Beneficiary has the right to cancel the package or replace it with another one by notifying the Company before the end of the billing period.
- To activate a package, the Beneficiary must notify their Coordinator before the end of the month preceding the start date of the package.

7. The one-time cost of the legalization of stay service as of March 1, 2026 is 1700.00 PLN net for the main applicant and 900.00 PLN net for each family member provided that the application is submitted jointly.

§10. Disciplinary Procedures

1. In the event of failure by the Beneficiary to fulfill the obligations provided for in these Regulations, the Company, represented by the Coordinator, Manager, or Director, applies disciplinary measures aimed at eliminating the violations. Depending on the nature of the violation, additional fees may be imposed:

- For delay in submitting accounting documentation or submission of documents that resulted in the need to correct tax reporting - 150.00 PLN net (one hundred fifty zlotys 00/100).
- For the first violation of the Regulations - 50.00 PLN net (fifty zlotys 00/100).
- For a repeated violation - 150.00 PLN net (one hundred fifty zlotys 00/100).
- For the third and subsequent violations - 250.00 PLN net (two hundred fifty zlotys 00/100).

2. In the event of a serious violation of the provisions of the Regulations, systematic failure to fulfill obligations, refusal to comply with instructions of the Coordinator, Manager, or Director, as well as actions contrary to the legislation of Poland, the Company has the right to impose a fine in the amount of 10,000.00 PLN net (ten thousand zlotys 00/100) and terminate the Cooperation Agreement without prior notice.

§11. Termination of Participation in the Support Program

1. The Beneficiary's participation in the Support Program may be terminated in the following cases:

- Expiration of the agreement.
- Termination of the agreement at the initiative of one of the parties.

- Termination of the agreement by decision of the Company in case of violations.
2. Termination of the agreement may take place with one month's notice, effective until the end of the following month, or without prior notice in the event of a violation of the Regulations by the Beneficiary.
 3. If the Beneficiary independently initiates termination of the agreement, they are obliged to notify the Company in writing by sending the original application by post or by email from the address specified in the agreement. The notification must contain the original signature of the Beneficiary.
 4. In the event of sending the application by post, the date of termination is considered to be the date of receipt of the correspondence by the Company. The Beneficiary must also notify the Coordinator/Manager/Director about submitting the application.
 5. After termination of cooperation, the Beneficiary has no right to demand from the Company the return of any funds invested in the Company in the form of tangible or intangible assets and may not claim compensation.
 6. The Beneficiary is obliged to settle all financial obligations incurred by the Company in connection with their activities, including possible claims from counterparties.
 7. In the event that the Beneficiary fails to fulfill their obligations within 7 days after receiving notification, they are obliged to pay the Company 20,000.00 PLN net (twenty thousand zlotys 00/100) for each unsettled obligation.
 8. If third parties bring claims against the Company due to the actions or violations of the Beneficiary, the Beneficiary is obliged to compensate the Company for all losses, including legal assistance costs.
 9. In the event that after termination of cooperation the Beneficiary fails to fulfill obligations assumed on behalf of the Company, the Company has the right to unilaterally withhold payments due to them in order to cover the debt.
 10. Upon expiration of the notice period, the Beneficiary loses access to the bank subaccount, the Company's system, and the Support Program. They also have no right to present any financial or administrative claims against the Company unless a separate agreement on continuation of cooperation has been concluded.

§12. Communication

1. All documents prepared in accordance with these Regulations and the Cooperation Agreement are deemed delivered if they are sent:
 - a) to the Company's official email address, after which the Company confirms their receipt during working hours;
 - b) by postal mail to the Company's registered address (registered letter).

2. In the Cooperation Agreement, the Beneficiary is obliged to indicate their current telephone number and email address from which all official documents and requests will be sent.
3. The Beneficiary authorizes the Company to make payments under contracts for specific work or mandate contracts on the basis of scanned documents sent, provided that they were sent from the email address specified in the Cooperation Agreement. However, the Beneficiary is obliged to provide the originals of these documents to the Coordinator, Manager, or Director by the 5th day of the month following the reporting period.
4. The only official communication channel with the Company is the email address specified in the Cooperation Agreement. The Company is not responsible for instructions made from this address by third parties. Verification of the authorship of messages is not the obligation of the Company, and all responsibility for their content lies with the Beneficiary.
5. The Beneficiary has no right to present claims against the Company related to the electronic form of sending documents, their processing, or delay in consideration, if the data were sent in accordance with the rules.
6. In the event of a change in contact details, the Beneficiary is obliged to notify the Company within 3 working days. Otherwise, the Company considers the previously provided information to be correct.

§13. Complaint Procedure

1. The Beneficiary has the right to submit a complaint in writing or by email within 14 days from the date of occurrence of the situation that is the subject of the complaint. The complaint shall be sent to the Company's email address info@latwy-start.pl or by post to the Company's registered address.
2. If necessary, the Company may request additional information regarding the complaint, requiring the Beneficiary to provide explanations or documents confirming the circumstances indicated in the complaint. The complaint is reviewed within 14 days from the date of submission of the complete set of required data.
3. The response to the complaint is sent to the Beneficiary to the address specified in their submission.
4. Out-of-court dispute resolution is possible only with the mutual consent of the parties. Information about available alternative dispute resolution procedures is provided on the website of the Office of Competition and Consumer Protection (UOKiK) – www.uokik.gov.pl, as well as on the websites of the provincial inspectorates of trade inspection and district consumer rights ombudsmen.

5. In all matters not regulated by these Regulations, the provisions of the Civil Code of the Republic of Poland shall apply.

§14. Final Provisions

1. The Beneficiary is obliged to comply with all internal regulations of the Company related to the use of individual services within the framework of the Cooperation Agreement. These regulations constitute an integral part of this document and are attached as separate appendices.

2. In matters not regulated by these Regulations, the applicable legislative provisions of the Republic of Poland shall apply.