

Based on the Expected Minimum Hours and Indicative Audit Fees Calculator published on the website of the Chamber of Auditors of Croatia, and pursuant to Article 10, Paragraph 5 of the General Terms and Conditions for Audit Engagement Agreements and Financial Statement Review Agreements, IRIS NOVA d.o.o., as of July 26, 2021, hereby publishes the following:

**UNIT HOURLY RATE OF THE AUDIT FIRM
FOR EACH STAFF CATEGORY**

Staff Category	Hourly Rate (EUR/hour)
Engaged Partner – Certified Auditor	€100.00
Audit Manager – Auditor	€70.00
Audit Assistant – Trainee	€50.00
External Experts – minimum	€100.00

Rijeka, March 1, 2025